

## ABSTRACT

*This study was conducted with the aim of determining the influence of the whistleblowing system and the professionalism of internal auditors on fraud prevention at PT Kereta Api Indonesia (Persero). The sample used was 50 respondents, namely the internal supervision unit (SPI) at PT Kereta Api Indonesia (Persero)*

*The research methods used are descriptive and verifiable approaches. With the primary data collection method carried out by the questionnaire distribution method.*

*The results of the study showed that the whistleblowing system on the prevention of cheating partially had a positive effect of 16.9% and the professionalism of the internal auditor on the prevention of cheating had a positive effect on the prevention of cheating by 29.5%. Meanwhile, the influence of the whistleblowing system and the professionalism of internal auditors on the prevention of fraud simultaneously had a positive effect of 37.6%.*

*Keywords: Whistleblowing System, Internal Auditor Professionalism, Fraud Prevention*