ABSRACT

This study aims to determine the extent of the influence of Internal Control Effectiveness on Fraud Prevention at PT. BPR Banjar Arthasariguna.

The research approach used in this study is descriptive analysis and verification analysis, utilizing primary data. The population in this study consists of employees who have worked for more than two years, with a total sample of 44 employees. The sampling technique used is purposive sampling, which involves selecting samples based on specific criteria. The statistical analyses employed in this study include simple regression analysis, correlation coefficient analysis, and coefficient of determination analysis, while hypothesis testing is conducted using the t-test (partial).

Based on the results of the research, it can be concluded that the effectiveness of internal control has a positive effect on fraud prevention by 29.8%, while the remaining influence is attributed to other factors.

Keywords: Internal Control Effectiveness, Fraud Prevention.