

# The Effect of Internal Audit on Fraud Prevention (Case Study on Pt. X).

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- **Abstract:** This study aims to determine the effect of Internal Audit on the Prevention of Fraud. The factors tested in this study are Internal Audit as an independent variable while Prevention of Fraud as the dependent variable. The research method used in this research is descriptive and explanatory research methods. The populations in this study were employees of PT. X. Data collection techniques used in this study were using a questionnaire with a sample size of 25 respondents. While the analytical method used in this study is a simple linear regression analysis at a significance level of 5%. The program used in analyzing data uses Statistical Package for Social Sciences (SPSS) Ver.25.00. The results of the study showed that Internal Audit and Prevention of Fraud (fraud) at PT. X is included in the good category. In addition, the results of the study also showed that Internal Audit had a strong effect on fraud prevention by 71.9% while the remaining 28.1% was explained by other factors outside the research model. Therefore, if the influence of Internal Audit were better, the higher the Prevention of Fraud.
- **Keywords:** Internal Audit, Prevention Fraud, significance level