

ABSTRACT

The auditor has a very important role in providing assurance over the fairness of the financial statements. Auditors are required to be able to conduct examinations in accordance with the provisions and standards of the active force. It is thus intended to reduce acts of fraud in this case is prevention. But the fact that occurred in field is indication of cheating and fraud perpetrators is inseparable from the part of the auditor. This research aims to test the influence of simultaneous or partial of the independent variable in this study i.e., internal audit and internal control is having an impact on the dependent variable, namely the prevention of cheating. This research will be done at Inspectorate 2019 period of West Java province.

This research using quantitative methods. Obek from this research is the Inspectorate. Sampling techniques in the study using a probability sampling technique using simple random sampling with a respondent's 35. Data that is processed is the primary data through surveys using a questionnaire which is then analyzed by using continuum line to describe the data. Analytical techniques used in this research is the analysis of multiple linear regression using SPSS version 25.0 application for windows.

The results of this research indicate that the variable internal audit and internal control simultaneously significant and positive effect toward the prevention of cheating. Partially variable internal audit has no effect significantly influential internal control variables and significantly to the prevention of fraud.

From the results of the research can be concluded only the variables that influence significant internal control with the positive direction and internal audit has no effect significantly. Suggestions for the Inspectorate of West Java, seaiknya choose Auditors profesional so reduce acts of fraud as well as strengthening the internal control system in order to prevent the occurrence of fraud and the performance of the auditor will be better and in accordance hope and tuuan.

Keywords: Internal Audit, Internal Control, Fraud Prevention, Inspectorate JABAR