

Abstract

The auditor has a very important role in providing guarantees for the reasonableness of the financial statements. Auditors are required to be able to carry out checks in accordance with the provisions and active standards. This is intended to reduce fraud in this case is prevention. But the reality that occurs in the field is an indication of fraud and the perpetrators of fraud cannot be separated from the portion of the auditor. This study aims to examine the effect simultaneously or partially of the independent variables in this study, namely the role of internal audit, internal control, and the suitability of compensation whether it has an influence on the dependent variable, namely fraud prevention. This research will be conducted at the Karya Murni Medan Cooperative.

This study uses a qualitative method. The object of this research is the Karya Murni Medan Cooperative. The sampling technique in this study uses probability sampling using simple random sampling technique with 42 respondents. The data that is processed is primary data through a survey using a questionnaire which is then analyzed using a continuum line to describe the data. The analysis technique used in this study is multiple linear regression analysis using the SPSS application version 25.0 for windows.

Keywords: Role of Internal Audit, Internal Control, Compensation Suitability, Fraud Prevention, Koperasi Karya Murni Medan