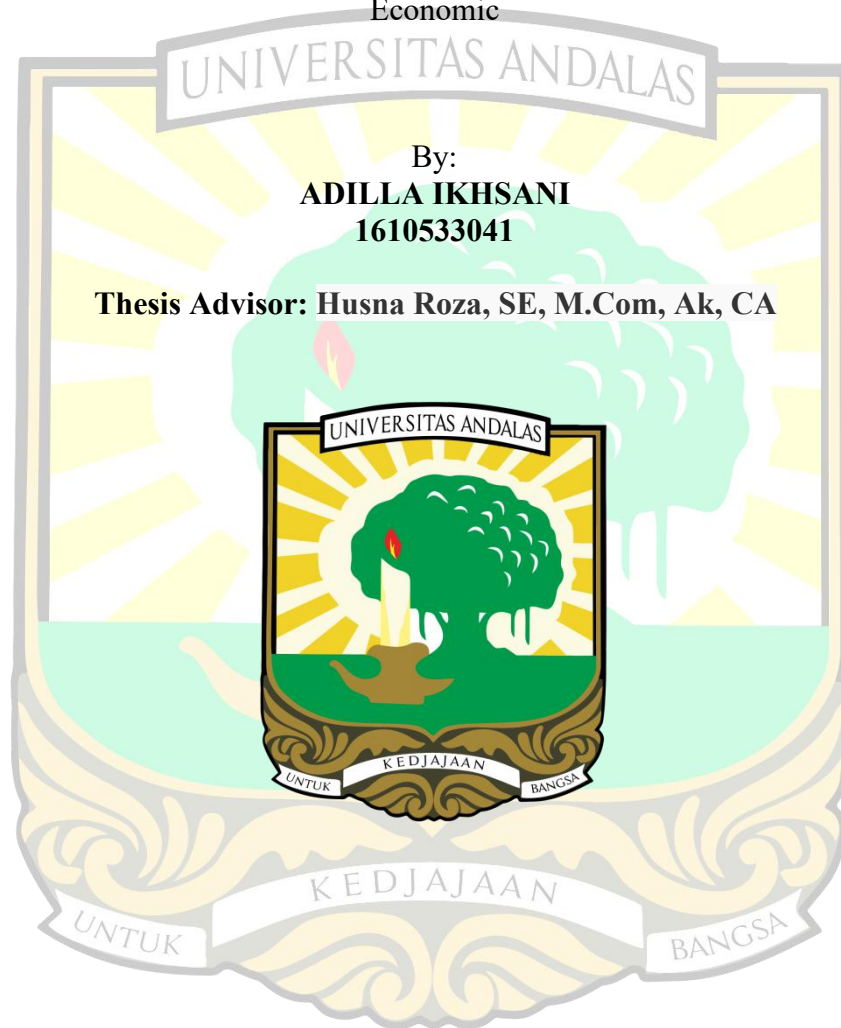


**The Effect of Internal Audit Quality and Implementation of Internal Control
on the Prevention of Fraud
(Empirical Study Bank Negara Indonesia (BNI) Ahmad Yani Padang City)**

THESIS

Submitted as Partial Fulfillment of the Requirement for Undergraduate Degree in
Economic



**DEPARTMENT OF ACCOUNTING
FACULTY OF ECONOMIC
UNIVERSITY OF ANDALAS
PADANG
2020**

ABSTRACT

This research aim to analyze and prove the effect of internal audit quality and implementation of internal control on fraud prevention at Bank Negara Indonesia (BNI) Ahmad Yani Padang City. There are 2 independent variable and 1 dependent variable used in this research. The method used in this research is a regression analysis method. Data collected in this research is primary data obtained by questionnaires that distributed with the Google form. The total respondent was 25 and data processed by using statistical application SPSS 24. The results of this study indicate that : 1) The quality of internal audit effects the prevention of fraud, this is because the factors of audit activity has gone well. 2) Implementation of internal controls has an effect on prevention of fraud, this is because of the relevant and quality information and communication factors to support the implementation of useful internal controls at Bank Negara Indonesia (BNI) Ahmad Yani Padang City.

Keywords: Quality Internal Audit, Implementation Internal Control, Fraud Prevention.

