	Alumni Number at University	Widya Lestari	Alumni Number at Faculty
	BIODATA a). Place/Date of Birth: Balikpapan 4 July 1998 b). Parent's Name: Mulyadi and Tin-Tin c). Faculty: Economics d). Major: International Accounting e). ID Number: 1610533037 f). Graduation Date: g). Grade: With Compliment h). GPA: i). Length of Study: Months j). Parent's Address : Soekarno Hatta No.10 RT: 41 Balikpapan City		

The Effect of Forensic Audit and Professionalism Auditor on Fraud Prevention with Spiritual Intelligence (Empirical Study in BPKP Sumatra Barat)

Thesis By : Widya Lestari

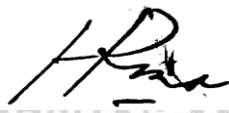

Thesis Advisor : Dra. Husna Roza, M.Com(Hons),Akt

ABSTRACT

This study aims to analyze the influence of the Forensic Audit and Auditor Professionalism on Fraud Prevention with Spiritual Intelligence as a moderating variable for research at BPKP West Sumatra. The data used are primary data, using a questionnaire technique and distributed to 20 respondents, namely the Internal Auditor. This study made audit forensics and auditor professionalism as independent variables, fraud prevention as the dependent variable, and added Islamic spiritual intelligence as moderating variables. Hypothesis testing is done by using Structural Equation Model (SEM) analysis based on Partial Least Square (PLS). The results of this study indicate that the moderating variable perfectly strengthens the positive influence of the independent variable on the dependent variable with a significance value <0.01 and a P-value of 0.96.

**Keywords: Audit Forensic, Auditor Professionalism, Fraud Prevention,
Spiritual Intelligence**

This thesis has already examined on July 24th, 2020 and
approved by thesis advisor and thesis examiner

Signature	1. 	2. 
Name	<u>Dra. Husna Roza,</u> <u>M.Com(Hons).Akt</u>	Denny Yohana, SE, M.Si, Ak, CA.

Acknowledged,

Head of International Accounting Program:

Denny Yohana, SE, M.Si, Ak, CA.



NIP. 198003272006042001

Signature

Alumna has already registered at Faculty / University and gets alumna's
number:

Staff of Faculty / University		
Alumna's Number at Faculty	Name:	Signature:
Alumna's Number at University	Name:	Signature: