

## **ABSTRAK**

### **PENGARUH PELAKSANAAN *RISK BASED INTERNAL AUDITING* TERHADAP PENCEGAHAN *FRAUD***

(Studi Kasus pada Audit Internal Kantor Inspeksi Bank BRI Wilayah Bandung)

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Penelitian ini bertujuan untuk mengetahui pengaruh pelaksanaan *risk based internal auditing* terhadap pencegahan *fraud* pada audit internal Kantor Inspeksi Bank BRI Wilayah Bandung. Sampel yang digunakan sebanyak 18 auditor internal di Kantor Inspeksi Bank BRI Wilayah Bandung metode sampling jenuh.

Berdasarkan perhitungan analisis regresi sederhana diperoleh hasil bahwa setiap peningkatan pelaksanaan *risk based internal auditing* (X) akan mengakibatkan kenaikan pencegahan *fraud* (Y). Hal tersebut menunjukkan terdapat pengaruh positif antara pelaksanaan *risk based internal auditing* terhadap pencegahan *fraud* pada audit internal Kantor Inspeksi Bank BRI Wilayah Bandung.

**Kata Kunci : Pelaksanaan *Risk Based Internal Auditing*, Pencegahan *fraud***

**ABSTRACT**

***THE INFLUENCE OF IMPLEMENTATION RISK BASED INTERNAL  
AUDITING ON FRAUD PREVENTION***

***(Case Study in Internal Audit Inspection Office Bank BRI Bandung Region)***

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*The aims of this research is to find out about the influence of implementation risk based internal auditing on fraud prevention in internal audit Inspection Office Bank BRI Bandung Region. The sample of this research was 18 internal auditors in Inspection Office Bank BRI Bandung Region using a saturated sample method.*

*Simple regression analysis calculation based on obtained result that any increase in implementation of risk-based internal auditing (X) will results in an increase in fraud prevention (Y). This is indicated that there is a positive influence between implementation of risk-based internal auditing to fraud prevention at internal audit in Inspection Office Bank BRI Bandung Region.*

***Keywords: Implementation Risk Based Internal Auditing, Fraud Prevention***