

## **ABSTRAK**

Penelitian ini menguji hubungan budaya organisasi, peran auditor internal dan sistem pengendalian internal terhadap pencegahan kecurangan. Sistem pengendalian internal dalam penelitian ini berperan sebagai variabel intervening. Populasi dalam penelitian ini pada Bank Perkreditan Rakyat di Semarang dan sekitarnya yang berjumlah 37 Bank yang terdiri dari 107 responden.

Hasil penelitian menunjukkan bahwa budaya organisasi, auditor internal berpengaruh positif signifikan terhadap sistem pengendalian internal. Budaya organisasi, auditor internal dan Sistem pengendalian berpengaruh positif signifikan terhadap pencegahan kecurangan. Sistem pengendalian internal sebagai variabel intervening tidak memediasi budaya organisasi dan auditor internal terhadap pencegahan kecurangan.

**Kata kunci : budaya organisasi, auditor internal, sistem pengendalian internal, pencegahan kecurangan.**

## ABSTRACT

*This study examines the relationship of organizational culture the role of internal auditors and internal control systems to fraud prevention. The internal control system in this study acts as an intervening variable. The population in this study at Rural Banks in Semarang and its surroundings amounted to 37 banks consisting of 107 respondents.*

*The results showed that organizational culture, internal auditors had a significant positive effect on the internal control system. Organizational culture, internal auditors and control systems have a significant positive effect on fraud prevention. The internal control system as an intervening does not mediate organizational culture and internal auditors on fraud prevention.*

***Keywords: organizational culture, internal auditor, internal control system, fraud prevention.***