

ABSTRACT

This study aimed to examine the effect of human resource audit and internal control system to the fraud prevention efforts with the competence of auditors as a moderating variable . The population in this study is a banking company located in the city of Palembang . The research sample was obtained by 24 banking companies . Hypothesis testing using MRA method (moderated regression analysis) using SPSS ver . 12.0 . The results showed that the first hypothesis (H1) is accepted , namely human resource audit effect on the prevention of fraud . The second hypothesis (H2) is accepted , namely the competence of auditors affect the relationship between human resource audit and fraud prevention . The third hypothesis (H3) is received , the system of internal control effect on the prevention of fraud . As well as the fourth hypothesis (H4) is received , the auditor competence sitem affect the relationship between internal control and fraud prevention .

Keywords : human resource audit , internal control systems , the prevention of fraud and auditor competence .