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.