

**PENGARUH KOMITE AUDIT, AUDIT INTERNAL, DAN *WHISTLEBLOWING*  
SYSTEM TERHADAP PENCEGAHAN *FRAUD* PADA PERUSAHAAN  
SUB SEKTOR PERDAGANGAN BESAR YANG TERDAFTAR  
DI BURSA EFEK INDONESIA**

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**Abstrak**

Penelitian ini bertujuan untuk menguji pengaruh komite audit, audit internal, dan *whistleblowing system* terhadap pencegahan *fraud*. Populasi penelitian adalah perusahaan sub sektor Perdagangan Besar yang terdaftar di BEI tahun 2016-2019. Sampel ditentukan dengan purposive sampling dan diperoleh 88 sampel. Hipotesis dalam penelitian ini diuji menggunakan regresi linier berganda.

Hasil penelitian menunjukkan bahwa komite audit, audit internal, dan *whistleblowing system* berpengaruh positif terhadap pencegahan *fraud*. Implikasi penelitian ini dapat berguna sebagai pertimbangan bagi perusahaan dalam membuat kebijakan terkait pencegahan *fraud*.

Kata Kunci : Komite Audit, Audit Internal, *Whistleblowing System*, Pencegahan *fraud*

**THE INFLUENCE OF THE AUDIT COMMITTEE, INTERNAL AUDIT AND  
WHISTLEBLOWING SYSTEM ON FRAUD PREVENTION IN MAJOR  
SUB-SECTOR TRADING COMPANIES REGISTERED  
IN INDONESIA STOCK EXCHANGE**

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**Abstract**

This study aims to examine the effect of the audit committee, internal audit, and whistleblowing systems on fraud prevention. The research population is the major sub-sector trading companies listed on the IDX in 2016-2019. Samples were determined by purposive sampling and obtained 88 samples. The hypothesis in this study was tested using multiple linear regression.

The results of this study indicate that audit committees, internal audit, and whistleblowing system have a positive effect on fraud prevention. The implications of this study can be used as a consideration for efforts to establish policies regarding fraud prevention.

**Keywords: Audit Committee, Internal Audit, Whistleblowing System, Fraud Prevention**