

## ABSTRAK

Fakultas Ekonomi dan Bisnis  
Program studi S-1 Akuntansi  
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**Laras Indriani**

**121.2015.060**

**Pengaruh Profesionalisme Auditor Internal, Kompetensi Auditor Internal, dan Pencegahan *Fraud* Terhadap Efektivitas Pengendalian Internal serta Tinjauannya dalam Sudut Pandang Islam (Studi Kasus pada PT Andhana Kirana Yasa)**

### Uraian Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh profesionalisme auditor internal, kompetensi auditor internal, dan pencegahan *fraud* terhadap efektivitas pengendalian internal serta tinjauannya dalam sudut pandang Islam (studi kasus pada PT Andhana Kirana Yasa). Populasi dalam penelitian ini adalah auditor internal pada PT Andhana Kirana Yasa yaitu sebanyak 35 orang. Pemilihan sampel menggunakan *nonprobability sampling* yaitu sampling jenuh atau sering disebut juga sensus. Data dianalisis menggunakan analisis regresi linier berganda, uji hipotesis menggunakan uji t dan uji f serta uji determinasi. Hasil penelitian menunjukkan bahwa secara parsial profesionalisme auditor internal, kompetensi auditor internal, dan pencegahan *fraud* berpengaruh positif dan signifikan terhadap efektivitas pengendalian internal. Sedangkan secara simultan profesionalisme auditor internal, kompetensi auditor internal, dan pencegahan *fraud* juga berpengaruh positif dan signifikan terhadap efektivitas pengendalian internal. Dalam perspektif Islam semua variabel terkait sudah memenuhi syariat Islam sebagaimana yang tertuang dalam Al-Qur'an dan Hadits.

Kata Kunci: audit internal, efektivitas pengendalian internal, kompetensi, pencegahan *fraud*, profesionalisme

## **ABSTRACT**

*Faculty of Economics and Business*

*SI Accounting Study Program*

*2020*

**Laras Indriani**

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***The Influence of Internal Auditor Professionalism, Internal Auditor Competence, and Fraud Prevention on the Effectiveness of Internal Control and Its Review from an Islamic Viewpoint (Case Study on PT. Andhana Kirana Yasa)***

### *Abstract Description*

*This study aims to determine the effect of internal auditor professionalism, internal auditor competence, and fraud prevention on the effectiveness of internal control and its review from an Islamic perspective (case study at PT. Andhana Kirana Yasa). The population in this study were internal auditors at PT. Andhana Kirana Yasa namely as many as 35 people. The sample selection uses nonprobability sampling which is saturated sampling or often called census. Data were analyzed using multiple linear regression analysis, hypothesis testing using the t test and f test and determination test. The results showed that partially the professionalism of internal auditors, competence of internal auditors, and prevention of fraud had a positive and significant effect on the effectiveness of internal control. While simultaneous internal auditor professionalism, internal auditor competence, and fraud prevention also have a positive and significant effect on the effectiveness of internal control. In the Islamic perspective, all related variables have met Islamic law as stated in the Al-Qur'an and Hadith.*

*Keywords: internal audit, effectiveness of internal control, competence, fraud prevention, professionalism.*