

## ABSTRAK

### HUBUNGAN AUDITOR INTERNAL DENGAN PENCEGAHAN *FRAUD* (KECURANGAN)

(Studi Kasus di PT. OMS Oilfield Services Balikpapan)

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Tujuan penelitian ini adalah untuk mengetahui hubungan auditor internal dengan pencegahan *fraud* pada PT. OMS Oilfield Services Balikpapan. Penelitian ini diharapkan dapat memberikan pengetahuan mengenai auditor internal dengan pencegahan *fraud*.

Teknik pengambilan sampel dalam penelitian ini adalah *purposive sampling*. Sampel dalam penelitian ini adalah karyawan dan auditor internal yang terlibat dalam proses audit internal perusahaan. Teknik analisis data yang digunakan adalah korelasi rank spearman.

Hasil penelitian ini menunjukkan bahwa hubungan auditor internal dengan pencegahan *fraud* masuk dalam tingkat hubungan cukup kuat. Hubungan auditor internal dengan pencegahan *fraud* di perusahaan sudah cukup kuat.

**Kata kunci:** auditor internal, kecurangan, pencegahan kecurangan.

## ABSTRACT

### THE RELATIONSHIP OF INTERNAL AUDITOR AND FRAUD PREVENTION

(A Case Study at PT. OMS Oilfield Services Balikpapan)

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The purpose of this study is to determine the relationship between internal auditor and prevention fraud at PT. OMS Oilfield Services Balikpapan. This research is expected to provide knowledge about the internal auditor and fraud prevention.

The sampling technique in this research was purposive sampling. Sample in this research are employees and the internal auditor who are involved in the company internal audit process. Data analysis technique used is spearman rank correlation.

The result showed that the relationship between internal auditor and fraud prevention fall under the relationship is strong enough. The relationship of internal auditor with fraud prevention in the company is strong enough.

**Keywords:** internal auditor, fraud, fraud prevention.