

ABSTRACT

The Influence of the Role of the Audit Committee, Internal Audit and Whistleblowing System on Fraud Prevention (Study on BUMN Companies Listed on the IDX for the 2018-2021 Period)

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This study aims to determine the effect of the role of the audit committee, internal audit, and the whistleblowing system on fraud prevention, this is because good corporate governance is an obligation for companies in running their business. This research is a type of quantitative research, using secondary data as a reference obtained from state-owned companies listed on the Indonesia Stock Exchange for the period (2018-2021). This research uses multiple logistic regression method and the results show that the audit committee, internal audit and the whistleblowing system have an effect on fraud prevention.

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

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