

## **ABSTRACT**

### *The Effect Of Internal Audit, Internal Control, And Whistleblowing System On Fraud Prevention*

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*This study aims to determine the effect of internal control and good corporate governance on fraud prevention (empirical study of construction service companies in the south tangerang area). The population of this study are employees who work at construction service companies. The data were collected by using accidental sampling totaling 81 respondents. Hypothesis testing is done using a simple linear regression method. The results showed that partially internal control and good corporate governance have an effect on fraud prevention.*

**Keywords :** *Internal Control, Good Corporate Governance, Fraud Prevention*

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