

ABSTRACT

THE EFFECT OF AUDITOR INTEGRITY, ORGANIZATIONAL COMMITMENT, AND PROFESSIONAL JUDGMENT ON FRAUD PREVENTION

(A Case Study of the Representative Office of the Financial and Development
Supervisory Agency (BPKP) in Lampung Province)

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The purpose of the study was to find the effect of Auditor Integrity, Organizational Commitment, and Professional Judgment on fraud prevention. This research was a quantitative causal-comparative study. The study used Primary data with data collection methods using questionnaires. The population of this study was employees working at the Representative Office of the Financial and Development Supervisory Agency (BPKP) in Lampung Province. The sample of this study was Auditors working at the Representative Office of the Financial and Development Supervisory Agency (BPKP) in Lampung Province. This research used 33 samples selected using the purposive sampling method. The data analysis technique in this study was a multiple linear regression analysis using SPSS version 22. The result of this study showed that Auditor Integrity and Organizational Commitment variables did not have a significant influence on fraud prevention. Meanwhile, Professional Judgment significantly affected fraud prevention.

Keywords: Auditor Integrity, Organizational Commitment, and Professional Judgment.

