

***THE INFLUENCE OF INTERNAL AUDIT AND UNDERSTANDING OF
ACCOUNTING IN COOPERATIVE STAFF ON THE LEVELS OF
PREVENTION OF ACCOUNTING FRAUD
(Survey on Village Unit Cooperatives in the city of Tasikmalaya)***

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ABSTRACT

This study aims to determine: (1) The effect of Internal Audit, Accounting Understanding on Cooperative Staff and the level of Prevention of Accounting Fraud in Village Unit Cooperatives In Tasikmalaya City. (2) The Relation of Internal Audit with Accounting Understanding on Cooperative Staff. (3) Partial Influence Of Internal Audit and Accounting Understanding on Cooperative Staff On The Level Of Prevention Of Accounting Fraud In Village Unit Cooperatives In Tasikmalay City. (4) Effect of Simultaneous The Effect of Internal Audit and Accounting Understanding on Cooperative Staff on the Level Of Prevention of Accounting Fraud in Village Unit Cooperatives in Tasikmalaya City. The method used in the study is a quantitative research method and used descriptive analysis with a census approach. The data analysis technique used is path analysis using the IBM SPSS Statistic 26 tool. The partial hypothesis testing uses the t test and simultaneously uses the F test with a Significant level ($\alpha = 0,05$).

Keywords : *Internal Audit, Accounting Understanding On Cooperative Staff, Level Of Prevention Of accounting Fraud.*