

**PENGARUH *WHISTLEBLOWING SYSTEM*, KOMPETENSI SUMBER
DAYA MANUSIA, *GOOD CORPORATE GOVERNANCE*, DAN
EFEKTIVITAS PENGENDALIAN INTERNAL TERHADAP
PENCEGAHAN KECURANGAN DALAM PENGELOLAAN DANA
LEMBAGA PERKREDITAN DESA (LPD)**

(Studi Empiris Pada LPD di Kecamatan Buleleng)

Oleh

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ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai pengaruh *whistleblowing system*, kompetensi sumber daya manusia, *good corporate governance*, dan efektifitas pengendalian internal terhadap pencegahan kecurangan dalam pengelolaan dana LPD di Kabupaten Buleleng. Penelitian ini merupakan penelitian kuantitatif dengan 75 responden. Metode penentuan sampel menggunakan teknik *purposive sampling*. Data yang digunakan adalah data primer yang diperoleh melalui kuesioner dan diukur menggunakan skala likert. Teknik analisis data yang digunakan adalah Uji Validitas, Uji Reliabilitas, Uji Asumsi Klasik, Analisis Regresi Linier Berganda, Uji Koefisien Determinasi, dan Uji t dengan bantuan *SPSS 26.0 for Windows*. Hasil penelitian menunjukkan *whistleblowing system*, kompetensi sumber daya manusia, *good corporate governance*, dan efektifitas pengendalian internal berpengaruh positif dan signifikan terhadap pencegahan kecurangan dalam pengelolaan dana LPD di Kabupaten Buleleng.

Kata kunci: Pencegahan Kecurangan, *Whistleblowing System*, Kompetensi Sumber Daya Manusia, *Good Corporate Governance*, dan Efektifitas Pengendalian Internal

***EFFECT OF WHISTLEBLOWING SYSTEM, HUMAN RESOURCES
COMPETENCE, GOOD CORPORATE GOVERNANCE, AND THE
EFFECTIVENESS OF INTERNAL CONTROL ON FRAUD PREVENTION
IN THE MANAGEMENT OF FUNDS OF VILLAGE CREDIT
INSTITUTIONS (LPD)***

(Empirical Study on LPD in Buleleng District)

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ABSTRACT

This study aims to obtain empirical evidence regarding the effect of the whistleblowing system, human resource competence, good corporate governance, and the effectiveness of internal controls on fraud prevention in the management of LPD funds in Buleleng Regency. This research is a quantitative research with 75 respondents. The method of determining the sample using purposive sampling technique. The data used are primary data obtained through a questionnaire and measured using a Likert scale. The data analysis techniques used are Validity Test, Reliability Test, Classic Assumption Test, Multiple Linear Regression Analysis, Coefficient of Determination Test, and t-test with the help of SPSS 26.0 for Windows. The results show that the whistleblowing system, human resource competence, good corporate governance, and the effectiveness of internal control have a positive and significant effect on preventing fraud in the management of LPD funds in Buleleng Regency.

Keywords: *fraud prevention, whistleblowing system, human resource competence, good corporate governance, and effectiveness of internal control*