

**PENGARUH PENERAPAN KOMPETENSI SUMBER DAYA MANUSIA,
SISTEM PENGENDALIAN INTERNAL DAN *WHISTLEBLOWING*
SYSTEM TERHADAP PENCEGAHAN KECURANGAN PADA DINAS
PARIWISATA KABUPATEN BULELENG**

Oleh

Putu Shinta Ayu Cahyani, NIM 1917051036

Jurusan Ekonomi dan Akuntansi

ABSTRAK

Penelitian yang dilakukan mempunyai tujuan guna diketahuinya pengaruh kompetensi sumber daya manusia, sistem pengendalian internal serta *whistleblowing system* pada pencegahan kecurangan pada dinas pariwisata kabupaten buleleng. Penelitian ini tergolong penelitian kuantitatif. Populasi dari penelitian disini ialah semua pegawai dinas pariwisata kabupaten buleleng yakni sejumlah 156 serta penelitian yang dilakukan ini menerapkan teknik *purposive sampling* maka untuk seluruh sampel pada penelitian ialah berjumlah 43 orang. Dalam penelitian inilah, data yang dipakai termasuk data primer dengan menggunakan kuesioner yang tersebar untuk responden serta dilakukanlah pengukuran memakai skala likert. Disini digunakanlah analisis regresi linear berganda memakai aplikasi SPSS Versi 25.0. Hasil data penelitian ialah kompetensi sumber daya manusia (X_1) memberikan pengaruhnya secara signifikan positif untuk pencegahan kecurangan (Y), sistem pengendalian internal (X_2) memberikan pengaruhnya secara signifikan positif pada pencegahan kecurangan (Y) serta *whistleblowing system* (X_3) memberikan pengaruh positif pada pencegahan kecurangan (Y). Saran bagi pemerintah yaitu pemerintah diharapkan makin meningkatkan kompetensi sumber daya manusia karena mampu memberikan kualitas yang bagi kinerja setiap individu, diharapkan sistem pengendalian internal pada dinas pariwisata semakin dibuat lebih baik sehingga mampu mengurangi risiko yang terjadi dan untuk *whistleblowing system* diharapkan untuk selalu memperkenalkan sistem ini ke seluruh pegawai dinas entah itu pegawai ASN, kontrak maupun honor. Dan saran bagi peneliti sebelumnya yaitu Diharapkan peneliti selanjutnya memperluas lokasi penelitian atau mengganti lokasi penelitian, menggunakan variabel lain yang mampu mencegah terjadinya kecurangan, menggunakan teknik wawancara didalam penelitiannya dan menambah jumlah sampel yang digunakan.

Kata Kunci: Kompetensi Sumber Daya Manusia, Sistem Pengendalian Internal, *Whistleblowing System* dan Pencegahan Kecurangan.

**THE INFLUENCE OF APPLICATION OF HUMAN RESOURCES
COMPETENCY, INTERNAL CONTROL SYSTEMS AND
WHISTLEBLOWING SYSTEMS ON FRAUD PREVENTION AT TOURISM
DEPARTMENT OF BULELENG DISTRICT**

By

Putu Shinta Ayu Cahyani, NIM 1917051036

S1 Accounting Study Program

ABSTRAK

The research was conducted with the aim of knowing the influence of human resource competence, internal control systems and whistleblowing systems on fraud prevention at the Buleleng Regency Tourism Office. This research is classified as quantitative research. The population of the study here were all employees of the Buleleng Regency Tourism Office, namely a total of 156 and this research used a purposive sampling technique, so the total sample in the study was 43 people. In this study, the data used included primary data using questionnaires distributed to respondents and measurements were carried out using a Likert scale. Here, multiple linear regression analysis is used using the SPSS Version 25.0 application. The results of the research data are that human resource competence (X1) has a significantly positive effect on fraud prevention (Y), the internal control system (X2) has a significantly positive effect on fraud prevention (Y) and the whistleblowing system (X3) has a positive influence on fraud prevention (Y). Suggestions for the government, namely that the government is expected to further improve the competence of human resources because it is able to provide quality for the performance of each individual, it is hoped that the internal control system at the tourism agency will be made better so that it can reduce the risks that occur and for the whistleblowing system it is hoped that this system will always be introduced to the public. all official employees whether they are ASN employees, contract or honorarium employees. And suggestions for previous researchers, namely that it is hoped that further researchers will expand the research location or change the research location, use other variables that are able to prevent fraud, use interview techniques in their research and increase the number of samples used.

Keywords: *Competence of Human Resources, Internal Control System, Whistleblowing System and Fraud Prevention*