

**PENGARUH PROTEKSI *AWIG-AWIG*, *WHISTLEBLOWING*, DAN
EFEKTIVITAS PENGENDALIAN INTERNAL TERHADAP
PENCEGAHAN KECURANGAN PADA LPD DI KABUPATEN TABANAN**

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ABSTRAK

Sasaran riset ini, yaitu mengidentifikasi dampak proteksi *awig-awig*, *whistleblowing*, dan efektivitas pengendalian internalnya ke pencegahan kecurangan LPD Tabanan. Riset kuantitatif ini berlandaskan konseptual keagenan dan *fraud hexagon*, serta menggunakan semua LPD di Tabanan sebagai populasinya dan 65 LPD berkategori sehat menjadi sampelnya sesuai hasil *purposive sampling*. Analisis data riset ini meliputi beberapa tahap, yaitu statistik deskriptif, uji validitas, reabilitas, normalitas, multikolinearitas, heteroskedastisitas, regresi linear berganda, uji t, dan uji R². Temuan riset mengindikasikan (1) proteksi *awig-awig* mengimplikasi pencegahan kecurangan secara searah dan substantial; (2) *whistleblowing* tidak mengimplikasi pencegahan kecurangan; (3) efektivitas pengendalian internal mengimplikasi pencegahan kecurangan secara searah dan substantial, serta menunjukkan bahwa ketiga indikator bebas tersebut mengimplikasi pencegahan kecurangan sebesar 33,1% dan sisanya sebesar 66,9% disebabkan indikator lainnya, seperti *good governance*, kompetensi pegawai dan moralitas individu.

Kata kunci: Proteksi *awig-awig*, *whistleblowing*, efektivitas pengendalian internal, pencegahan kecurangan

***THE EFFECT OF AWIG-AWIG PROTECTION, WHISTLEBLOWING, AND
THE EFFECTIVENESS OF INTERNAL CONTROLS ON FRAUD
PREVENTION AT THE LPD IN TABANAN REGENCY***

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ABSTRACT

This research aims, namely to identify the impact of awig-awig protection, whistleblowing, and the effectiveness of internal control to preventing fraud at LPDs Tabanan. This quantitative research is based on the agency and fraud hexagon concepts, as well as uses all LPDs in Tabanan as the population and 65 LPDs in the healthy categories as the sample according to the results of purposive sampling. Analysis of this research data includes several stages, namely descriptive statistics, test of validity, reliability, normality, multicollinearity, heteroscedasticity, multiple linear regression, t test, and R² test. Research findings indicate (1) awig-awig protection implies directionally and substantial fraud prevention; (2) whistleblowing does not implies fraud prevention; (3) the effectiveness of internal control implies fraud prevention directionally and substantial, and shows that the three independent indicators implies fraud prevention by 33.1% and the remaining 66.9% is due to other indicators, such as good governance, employee competence, and individual morality.

Keywords: awig-awig protection, whistleblowing, the effectiveness of internal control, fraud prevention