

# **PENGARUH *WHISTLEBLOWING SYSTEM*, BUDAYA ORGANISASI DAN MORALITAS INDIVIDU TERHADAP PENCEGAHAN *FRAUD* PADA PT. PELABUHAN INDONESIA III (PERSERO) BENOA BALI**

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## **ABSTRAK**

Penelitian ini dilakukan untuk meneliti pengaruh *whistleblowing system*, budaya organisasi dan moralitas individu terhadap pencegahan *fraud* pada PT. Pelabuhan Indonesia III (Persero). Penelitian ini menggunakan analisis berupa angka dari variabel tersebut, oleh karena itu peneliti menggunakan pendekatan kuantitatif. Populasi pada penelitian ini ialah seluruh pegawai (karyawan) yang bekerja pada PT. Pelabuhan Indonesia III (Persero) yaitu sebanyak 65 pegawai. Sampel penelitian ini ditentukan dengan teknik *sampling* jenuh (*sensus*) yang memiliki arti bahwa seluruh populasi penelitian dijadikan sampel. Data dikumpulkan menggunakan kuesioner dengan skala yang digunakan yaitu skala *likert*. Kemudian data dianalisis dengan beberapa analisis yakni uji kualitas data yang meliputi uji validitas dan uji reliabilitas, uji statistik deskriptif, uji asumsi klasik yang meliputi uji normalitas, uji multikolinieritas, uji heteroskedastisitas dan uji autokorelasi, serta analisis regresi linier berganda yang dibantu oleh program *SPSS 25*. Hasil penelitian menunjukkan bahwa *whistleblowing system* memiliki pengaruh positif dan signifikan terhadap pencegahan *fraud*, budaya organisasi memiliki pengaruh positif dan signifikan terhadap pencegahan *fraud*, dan moralitas individu memiliki pengaruh positif dan signifikan terhadap pencegahan *fraud*.

**Kata Kunci:** pencegahan *fraud*, *whistleblowing system*, budaya organisasi, moralitas individu

**THE EFFECT OF WHISTLEBLOWING SYSTEM,  
ORGANIZATIONAL CULTURE AND INDIVIDUAL MORALITY  
ON FRAUD PREVENTION AT PT. PELABUHAN INDONESIA  
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**ABSTRACT**

*This study was conducted to examine the effect of whistleblowing system, organizational culture and individual morality on fraud prevention at PT. Pelabuhan Indonesia III (Persero). Numerical analysis of these variables was used in this study, therefore quantitative approach was applied. The population of this study was 65 employees of PT. Pelabuhan Indonesia III (Persero). The sample of this study was determined by the saturation sampling technique (census) in which the sample chosen was the entire of population. Data were collected by using a questionnaire with Likert scale. Then the data were analyzed with several analyzes such as data quality tests which included validity and reliability tests, descriptive statistical tests, classic assumption tests which included normality tests, multicollinearity tests, heteroscedasticity tests and autocorrelation tests, and multiple linear regression analysis assisted with SPSS 25 program. The results indicated that the whistleblowing system had a positive and significant effect on fraud prevention, organizational culture had a positive and significant effect on fraud prevention, and individual morality had a positive and significant effect on fraud prevention.*

***Keywords: fraud prevention, whistleblowing system, organizational culture, individual morality***