PERAN BUDAYA ORGANISASI DALAM MEMODERASI HUBUNGAN *WHISTLEBLOWING SYSTEM* DAN PROFESIONALISME BADAN PENGAWAS TERHADAP PENCEGAHAN *FRAUD*

Oleh

Putu Anisa Gayatri, NIM 2429141067

Magister Akuntansi, Pascasarjana, Universitas Pendidikan Ganesha.

ABSTRAK

Tujuan penelitian ini adalah untuk menguji pengaruh (1) sistem *whistleblowing* terhadap pencegahan kecurangan, (2) profesionalisme badan pengawas terhadap pencegahan kecurangan, (3) efek moderasi budaya organisasi terhadap hubungan antara sistem *whistleblowin*g dan pencegahan kecurangan, serta (4) efek moderasi budaya organisasi terhadap hubungan antara profesionalisme badan pengawas dan pencegahan kecurangan. Penelitian kuantitatif asosiatif kausal adalah jenis yang digunakan. Penelitian ini melibatkan pegawai LPD dari seluruh Kabupaten Buleleng, termasuk ketua, sekretaris, bendahara, dan pegawai lainnya. Sebanyak 212 orang diambil sebagai sampel untuk penelitian ini, yang dilakukan dengan metode pengambilan sampel purposive. Penelitian mendapatkan data jenis primer melalui metode survei dan instrumen kuesioner. Aplikasi Smart-PLS 3 digunakan untuk mengolah data penelitian. Penelitian menunjukkan bahwa (1) sistem *whistleblowing* meningkatkan pencegahan *fraud* secara signifikan, (2) profesionalisme badan pengawas meningkatkan pencegahan *fraud* secara signifikan, (3) budaya organisasi tidak dapat mengatur hubungan *whistleblowing* system dengan pencegahan *fraud*, dan (4) budaya organisasi tidak dapat mengatur profesionalisme badan pengawas dengan pencegahan *fraud*.

Kata Kunci: Pencegahan *fraud*, *whistleblowing system*, profesionalisme, budaya organisasi

THE ROLE OF ORGANIZATIONAL CULTURE IN MODERATING THE RELATIONSHIP BETWEEN *WHISTLEBLOWING SYSTEM* AND SUPERVISORY BOARD PROFESSIONALISM ON *FRAUD* PREVENTION

By

Putu Anisa Gayatri, NIM 2429141067

Master of Accounting, Postgraduate Program, Universitas Pendidikan Ganesha

ABSTRACT

> This study is designed to analyze (1) the effect of the whistleblowing system on fraud prevention, (2) the effect of supervisory board professionalism on fraud prevention, (3) the mediating role of organizational culture in the relationship between the whistleblowing system and fraud prevention, and (4) the mediating role of organizational culture in the relationship between supervisory board professionalism and fraud prevention. An associative-causal design with a quantitative approach was employed. Respondents consisted of 212 individuals4 comprising chairpersons, secretaries, treasurers, and other staff members of Village Credit Institutions (LPD) across Buleleng Regency4selected through a purposive sampling procedure. Primary data were obtained through a survey using a structured questionnaire, and the resulting data were processed with Smart-PLS 3. The analysis produced four key findings: (1) the whistleblowing system significantly strengthens fraud prevention; (2) supervisory board professionalism significantly strengthens fraud prevention; (3) organizational culture does not mediate the relationship between the whistleblowing system and fraud prevention; and (4) organizational culture does not mediate the relationship between supervisory board professionalism and fraud prevention.

Keywords: fraud prevention, whistleblowing system, professionalism, organizational culture.