

# DETERMINAN PENCEGAHAN KECURANGAN DALAM PENGELOLAAN DANA LPD

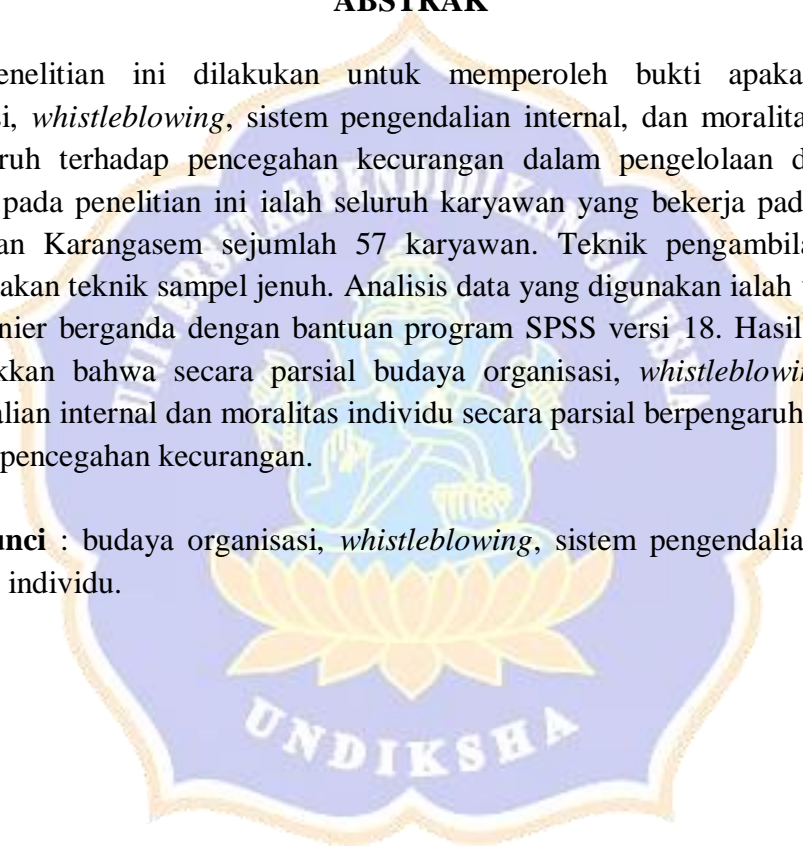
Oleh

Putu Satcitanandadewi, NIM 1617051227  
Jurusan Akuntansi Program S1

## ABSTRAK

Penelitian ini dilakukan untuk memperoleh bukti apakah budaya organisasi, *whistleblowing*, sistem pengendalian internal, dan moralitas individu berpengaruh terhadap pencegahan kecurangan dalam pengelolaan dana LPD. Populasi pada penelitian ini ialah seluruh karyawan yang bekerja pada LPD se-Kecamatan Karangasem sejumlah 57 karyawan. Teknik pengambilan sampel menggunakan teknik sampel jenuh. Analisis data yang digunakan ialah uji analisis regresi linier berganda dengan bantuan program SPSS versi 18. Hasil penelitian menunjukkan bahwa secara parsial budaya organisasi, *whistleblowing*, sistem pengendalian internal dan moralitas individu secara parsial berpengaruh signifikan terhadap pencegahan kecurangan.

**Kata Kunci** : budaya organisasi, *whistleblowing*, sistem pengendalian internal, moralitas individu.



# DETERMINANT OF PREVENTION PREVENTION IN MANAGEMENT OF LPD FUNDS

by  
**Putu Satcitanandadewi, NIM 1617051227**  
Undergraduate Program of Accounting Department

## *Abstract*

*This study aimed to obtain evidence of the effect of organizational culture, whistleblowing, internal control systems, and individual morality on fraud prevention in the management of LPD funds. The population in this study were all employees working in LPDs in Karangasem Subdistrict with 57 employees. The sampling technique uses the saturated sample technique. Data were analyzed using multiple linear regression analysis test with the help of SPSS version 18. The results showed that partially organizational culture, whistleblowing, internal control systems and individual morality partially had a significant effect on fraud prevention.*

**Keywords:** *organizational culture, whistleblowing, internal control systems, individual morality.*

