

PENGARUH KOMITMEN ORGANISASI, PERSPEKTIF BUDAYA *TRI HITA KARANA*, DAN WHISTLEBLOWING SYSTEM TERHADAP PENCEGAHAN *FRAUD*

Oleh

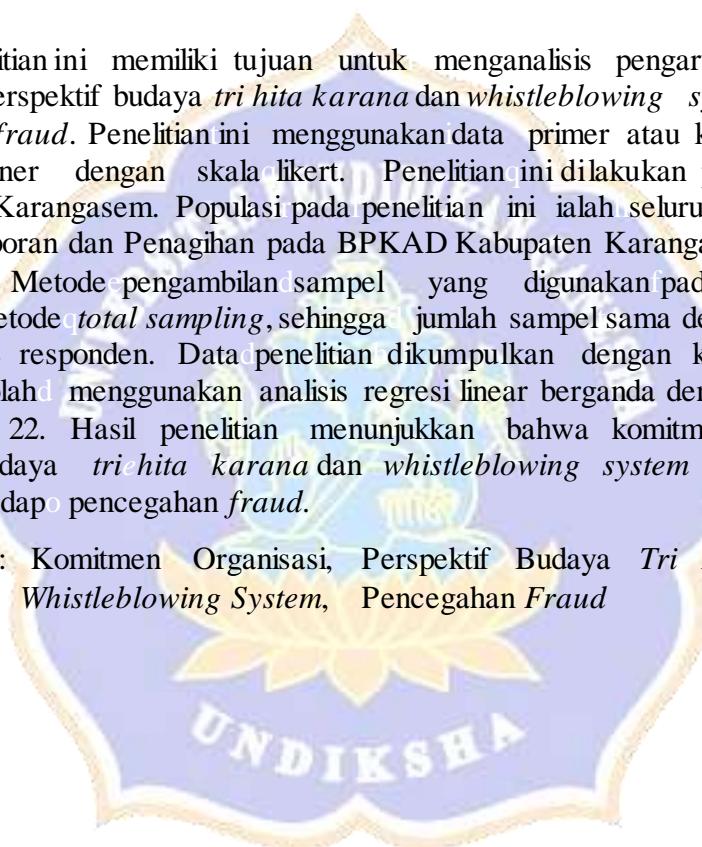
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ABSTRAK

Penelitian ini memiliki tujuan untuk menganalisis pengaruh komitmen organisasi, perspektif budaya *tri hita karana* dan *whistleblowing system* terhadap pencegahan *fraud*. Penelitian ini menggunakan data primer atau kuantitatif dari hasil kuesioner dengan skala Likert. Penelitian ini dilakukan pada BPKAD Kabupaten Karangasem. Populasi pada penelitian ini ialah seluruh pegawai di Bidang Pelaporan dan Penagihan pada BPKAD Kabupaten Karangasem sejumlah 98 orang. Metode pengambilan sampel yang digunakan pada penelitian ini adalah metode *total sampling*, sehingga jumlah sampel sama dengan populasi sejumlah 98 responden. Data penelitian dikumpulkan dengan kuesioner yang kemudian diolah menggunakan analisis regresi linear berganda dengan bantuan SPSS versi 22. Hasil penelitian menunjukkan bahwa komitmen organisasi, perspektif budaya *tri hita karana* dan *whistleblowing system* berpengaruh positif terhadap pencegahan *fraud*.

Kata kunci: Komitmen Organisasi, Perspektif Budaya *Tri Hita Karana*, *Whistleblowing System*, Pencegahan *Fraud*



THE EFFECT OF ORGANIZATIONAL COMMITMENT, TRI HITA KARANA'S CULTURAL PERSPECTIVE, AND WHISTLEBLOOWING SYSTEM ON FRAUD PREVENTION

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ABSTRACT

This research aims to analyze the influence of organizational commitment, cultural perspective of tri hita karana and whistleblowing system on fraud prevention. This study uses primary or quantitative data from questionnaire data using a likert scale. This research was conducted at BPKAD Karangasem Regency. The population in this study were all employees in the Reporting and Billing Field at BPKAD Karangasem Regency as many as 98 people. The sampling method used in this study is the total sampling method, so that the number of samples is equal to a population of 98 respondents. The data of this study were collected using a questionnaire which was then processed by multiple linear regression analysis with the help of SPSS version 22. The results showed that organizational commitment, cultural perspective of tri hita karana and whistleblowing system had a positive effect on fraud prevention.

Keywords: Organizational Commitment, Tri Hita Karana Cultural Perspective, Whistleblowing System, Fraud Prevention

