

**FILOSOFI TRI KAYA PARISUDHA MEMODERASI
PENGARUH PERSEPSI KARYAWAN MENGENAI
WHISTLEBLOWING SYSTEM DAN PENGENDALIAN
INTERNAL TERHADAP PENCEGAHAN FRAUD (Studi
Empiris Pada BUMDes di Kecamatan Banjar, Kabupaten
Buleleng)**

Oleh

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh persepsi karyawan mengenai *whistleblowing system* dan pengendalian internal terhadap pencegahan *fraud*; filosofi *Tri Kaya Parisudha* dapat memoderasi hubungan antara persepsi karyawan mengenai *whistleblowing system* dan pengendalian internal terhadap pencegahan *fraud*. Jenis penelitian ini adalah penelitian kuantitatif. Populasi yang digunakan adalah seluruh pegawai pada BUMDes di Kecamatan Banjar. Teknik pengambilan sampel menggunakan metode sensus, dengan sampel sejumlah 37 responden. Analisis data dalam penelitian ini menggunakan analisis deskriptif, uji kualitas data, uji asumsi klasik, dan uji hipotesis dengan bantuan program SPSS versi 23.0.

Hasil penelitian menunjukkan (1) persepsi karyawan mengenai *whistleblowing system* berpengaruh positif dan signifikan terhadap pencegahan *fraud*, (2) pengendalian internal berpengaruh positif dan signifikan terhadap pencegahan *fraud*, (3) filosofi *tri kaya parisudha* dapat memoderasi hubungan persepsi karyawan mengenai *whistleblowing system* terhadap pencegahan *fraud*; dan (4) filosofi *tri kaya parisudha* dapat memoderasi hubungan pengendalian internal terhadap pencegahan *fraud*.

Kata Kunci: *Whistlebowing System*, Pengendalian Internal, Pencegahan *Fraud*, *Tri Kaya Parisudha*

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ABSTRACT

This study aims to determine the effect of employee perceptions of the whistleblowing system and internal control on fraud prevention; Tri Kaya Parisudha's philosophy can moderate the relationship between employee perceptions of the whistleblowing system and internal control over fraud prevention. This type of research is quantitative research. The population used is all employees at BUMDes in Banjar District. The sampling technique used the census method, with a sample of 37 respondents. Data analysis in this study used descriptive analysis, data quality test, classical assumption test, and hypothesis testing with the help of the SPSS version 23.0 program.

The results show (1) employee perceptions of the whistleblowing system have a positive and significant effect on fraud prevention, (2) internal control has a positive and significant effect on fraud prevention, (3) the tri kaya parisudha philosophy can moderate the relationship between employee perceptions of the whistleblowing system and fraud prevention; and (4) the tri kaya parisudha philosophy can moderate the relationship between internal control and fraud prevention.

Keywords: Whistlebowing System, Internal Control, Fraud Prevention, Tri Kaya Parisudha