

ABSTRACT

THE INFLUENCE OF ORGANIZATIONAL CULTURE, INTERNAL CONTROL, AND WHISTLEBLOWING SYSTEM ON FRAUD PREVENTION (Empirical Study of Bandar Lampung City OPD)

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This study aimed to examine how organizational culture, internal control, and whistleblowing systems affect fraud prevention. The research method used was descriptive quantitative. The sample selection technique used convenience sampling. The research data source was primary data. The data collection technique used was a questionnaire. Data analysis used multiple linear regression tests and hypothesis testing used the t-test assisted with the IBM SPSS 21 program. The results showed that organizational culture, internal control, and whistleblowing systems had a positive and significant effect on fraud prevention.

Keywords: Organizational Culture, Internal Control, Whistleblowing System, and Fraud Prevention