

ABSTRACT

**THE EFFECT OF INTERNAL CONTROL, RISK MANAGEMENT,
WHISTLEBLOWING SYSTEM ON FRAUD PREVENTION
WITH ORGANIZATIONAL CULTURE AS A MODERATING VARIABLE
(Empirical Study in Regional Apparatus Organizations of Tanggamus
Regency)**

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This study aims to empirically prove the effect of Internal Control, Risk Management, Whistleblowing System, on Fraud Prevention with Organizational Culture as a Moderating Variable in the Regional Apparatus Organization of Tanggamus Regency. The data source used in this study is primary data on the form of a questionnaire or poll using a Likert scale. The population of this research data is the Regional Apparatus Organization (OPD) of Tanggamus Regency. The sampling technique used was the causal research method so that 41 respondents were obtained. The analytical tool used in this research is Partial Least Square-Structural Equation Modeling (PLS-SEM) with the Warp-PLS 8.0 application. The results showed that Internal Control, Risk Management, Whistleblowing System had an effect on Fraud Prevention. Organizational Culture is able to strengthens the relationship between Internal Control and Whistleblowing System on Fraud Prevention. However, Organizational Culture is not able to strengthen the effect of Fraud Prevention.

Keywords: Internal Contol, Risk Management, Whistleblowing System, Fraud Prevention, Organizational Culture

