

ABSTRAK

Jannatul firdaus. 170221100190. Whistleblowing system, Budaya Organisasi, Pengendalian Internal, dan Tingkat Religiusitas Terhadap Pencegahan Fraud Pada Perusahaan Asuransi. Dibawah bimbingan Bapak Alexander Anggono, SE., M.Si., PhD.

Penelitian ini bertujuan untuk mengetahui pengaruh *whistleblowing system*, budaya organisasi, pengendalian internal, dan tingkat *religiusitas* terhadap pencegahan *fraud*. Seluruh karyawan posisi agen/marketing pada perusahaan asuransi dalam penelitian ini diterapkan sebagai populasi penelitian, teknik pengambilan sampel yang dipergunakan yaitu *purposive sampling* dengan sampel yang dipergunakan dalam penelitian yaitu 39 karyawan. Data dianalisis menggunakan analisis regresi linier berganda yang diolah menggunakan software SPSS versi 21.

Hasil penelitian menunjukkan bahwa *whistleblowing system* secara parsial tidak memiliki pengaruh terhadap pencegahan *fraud*, budaya organisasi secara parsial berpengaruh terhadap pencegahan *fraud*, pengendalian internal secara parsial tidak memiliki pengaruh terhadap pencegahan *fraud*, dan tingkat *religiusitas* secara parsial berpengaruh terhadap *fraud*. Secara simultan terdapat pengaruh antara *whistleblowing system*, budaya organisasi, pengendalian internal, dan tingkat *religiusitas* terhadap pencegahan *fraud*.

Kata Kunci: *whistleblowing system*, budaya organisasi, pengendalian internal, tingkat *religiusitas*, pencegahan *fraud*.

ABSTRACT

Jannatul firdaus. 170221100190. Whistleblowing System, Organizational Culture, Internal Control, and Level of Religiosity on Fraud Prevention in Insurance Companies. Under the guidance Bapak Alexander Anggono, SE., M.Si., PhD.

This study aims to determine the effect of the whistleblowing system, organizational culture, internal control, and religious level on fraud prevention. All employees of agent/marketing positions in insurance companies in this study were applied as the research population, the sampling technique used was purposive sampling with the sample used in the study of 39 employees. Data were analyzed using multiple linear regression analysis which was processed using SPSS version 21 software.

The results show that the whistleblowing system partially has no effect on fraud prevention, organizational culture partially affects fraud prevention, internal control partially has no effect on fraud prevention, and religious level partially affects fraud. Simultaneously there is an influence between the whistleblowing system, organizational culture, internal control, and religious level on fraud prevention.

Keywords: whistleblowing system, organizational culture, internal control, religious level, fraud prevention.