

ABSTRAK

Tujuan penelitian ini untuk mengetahui pengaruh komitmen organisasi, *Good School Governance*, *Whistleblowing system*, dan *internal control* terhadap pencegahan *fraud*. Metode penelitian ini menggunakan metode kuantitatif. Populasi dalam penelitian ini yaitu pengelola dana Bantuan Operasional Sekolah (BOS) Madrasah Aliyah Swasta di Madura. Hasil penelitian menyatakan bahwa *good school governance*, *whistleblowing system* dan *internal control* berpengaruh secara simultan terhadap pencegahan *fraud* dalam pengelolaan dana BOS, karena setiap nilai koefisien variabel independen pada penelitian ini memiliki kontribusi terhadap pencegahan *fraud* pada pengelolaan dana BOS madrasah aliyah swasta; Komitmen organisasi tidak berpengaruh terhadap pencegahan *fraud*, karena dua dimensi (berkelanjutan dan normatif) dinyatakan belum memenuhi; *Good school governance* tidak berpengaruh terhadap pencegahan *fraud*, karena transparansi dan kemandirian pada *good school governance* belum diterapkan dengan maksimal; *Whistleblowing system* berpengaruh terhadap pencegahan *fraud*, karena aspek – aspek *whistleblowing system* sudah diterapkan dengan baik; dan *Internal control* berpengaruh terhadap pencegahan *fraud*, karena komponen utama *Internal control* telah dilaksanakan dengan baik.

ABSTRACT

The purpose of this study was to determine the effect of organizational commitment, Good School Governance, Whistleblowing system, and internal control on fraud prevention. This research method uses quantitative methods. The population in this study is the manager of school operational assistance fund (BOS) private Madrasah Aliyah in Madura. The results of the study stated that good school governance, whistleblowing system and internal control simultaneously affect the Prevention of fraud in the management of BOS funds, because each value of the coefficient of the independent variable in this study has a contribution to the Prevention of fraud in the management of funds BOS madrasah aliyah private; organizational commitment has no effect on; Good school governance does not affect the Prevention of fraud, because transparency and independence in good school governance has not been implemented optimally; Whistleblowing system affects the Prevention of fraud, because aspects of the whistleblowing system has been implemented properly; and Internal control affects the Prevention of fraud, because the main component of Internal control has been implemented properly.