

ABSTRACT

THE EFFECT OF EMPLOYEES' PERCEPTION ABOUT WISTLEBLOWING SYSTEM TOWARD FRAUD PREVENTION WITH ETHICAL BEHAVIOR AS INTERVENING VARIABEL

By

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This study aims to determine: (1) Effects of Whistleblowing System on Fraud Prevention, (2) Effect on Ethical Conduct Whistleblowing System, (3) Effect of Ethical Conduct on Fraud Prevention, (4) Effect of Whistleblowing System against Fraud Prevention through Ethical Behavior. This study using purposive sampling technique in data collection. The total sample in this study as many as 123 samples. Respondents in this study were employees and private sector employees and the public sector. Analytical methods to test the hypothesis of this research is path analysis and Sobel Test.

The analysis showed that: (1) the perception of whistleblowing systems positive effect on the prevention of fraud, the higher understanding of the whistleblowing system, the higher to take no action fraud, (2) Perception whistleblowing system positively affects ethical behavior, the higher the perception of whistleblowing system, the more obedient and submissive codes of conduct, (3) ethical behavior positive effect on the prevention of fraud, the more ethical behavior increasingly reluctant to commit acts of fraud, (4) The perception of whistleblowing system has no effect on the prevention of fraud through ethical conduct, it is in because of the whistleblowing system is intended to prevent acts of fraud.

Keywords: Perception Whistleblowing System, Ethical Behavior, Fraud Prevention

ABSTRAK

PENGARUH PERSEPSI KARYAWAN MENGENAI *WHISTLEBLOWING SYSTEM* TERHADAP PENCEGAHAN *FRAUD* DENGAN PERILAKU ETIS SEBAGAI VARIABEL INTERVENING

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Penelitian ini bertujuan untuk mengetahui: (1) Pengaruh *Whistleblowing System* terhadap Pencegahan *Fraud*, (2) Pengaruh *Whistleblowing System* terhadap Perilaku Etis, (3) Pengaruh Perilaku Etis terhadap Pencegahan *Fraud*, (4) Pengaruh *Whistleblowing System* terhadap Pencegahan *Fraud* melalui Perilaku Etis. Penelitian ini menggunakan teknik *purposive sampling* dalam pengumpulan data. Total sampel pada penelitian ini sebanyak 123 sampel. Responden dalam penelitian ini adalah karyawan dan pegawai sektor swasta dan sektor publik. Metode analisis untuk menguji hipotesis penelitian ini adalah analisis jalur dan Uji Sobel.

Hasil analisis menunjukkan bahwa: (1) persepsi whistleblowing system berpengaruh positif terhadap pencegahan fraud, semakin tinggi pemahaman mengenai whistleblowing system, maka semakin tinggi untuk tidak melakukan tindakan fraud, (2) Persepsi whistleblowing system berpengaruh positif terhadap perilaku etis, maka semakin tinggi persepsi whistleblowing system, maka semakin taat dan patuh kode perilaku, (3) Perilaku Etis berpengaruh positif terhadap pencegahan *fraud*, maka semakin etis perilaku semakin enggan untuk melakukan tindakan fraud, (4) Persepsi *whistleblowing system* tidak berpengaruh terhadap pencegahan *fraud* melalui Perilaku Etis, hal ini di karenakan whistleblowing system lebih bertujuan untuk mencegah tindakan fraud.

Kata Kunci : Persepsi *Whistleblowing System*, Perilaku Etis, Pencegahan *Fraud*.