

ABSTRACT

IMPLEMENTATION OF WHISTLEBLOWING SYSTEM AND THE IMPACT OF THE FRAUD

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This research determine to find out the implementation of whistleblowing system, and the impact of the fraud. This research was conducted by using the approach in the exploration of theory through strengthening the study of literature. The testing data was done by analyzing of the cases that already implemented whistleblowing system and by analyzing many surveys that have been done by the Corruption Perception Index (CPI), Corruption Barometer (GCB), and Association of Certified Fraud Examiners, which is related with fraud, whistleblower, and whistleblowing system.

The results show that the implementation of whistleblowing system in Telekomunikasi Indonesia is already implemented very well because of the decrease of the fraud in 2010 until 2013. The decrease of the fraud in Telekomunikasi Indonesia could happen because the company investigated and follow up fraud cases that have been declared by whistleblower through whistleblowing system. The implementation of whistleblowing system in Pertamina also effective enough because it can detect fraud with a short time. The other research is related with the surveys that have been done by the Corruption Perception Index (CPI), Global Corruption Barometer (GCB), and Association of Certified Fraud Examiners, explained that Indonesia still vulnerable to the cases of the fraud, however, it can reduce or minimize fraud cases by the implementation of whistleblowing system.

Fraud cases will always happen in Indonesia, however, because of the implementation of whistleblowing system, hopefully it could reduce many fraud cases that happened in companies, if it implemented effectively, transparently, and responsibly.

Keywords : Whistleblower, Whistleblowing, Whistleblowing System, Fraud.