

## ABSTRAK

Penelitian ini berjudul “Pengaruh Sistem Pengendalian Internal dan *Whistleblowing System* Terhadap Pencegahan Kecurangan (*Fraud*)”. Penelitian ini bertujuan untuk mengetahui besarnya Pengaruh Sistem Pengendalian Internal dan *Whistleblowing System* Terhadap Pencegahan Kecurangan (*Fraud*) pada PT. Pupuk Kujang Cikampek

Metode penelitian yang digunakan adalah metode deskriptif dan verifikatif. Analisis yang digunakan adalah analisis regresi linier berganda untuk mengetahui persamaan Pengaruh Sistem Pengendalian Internal dan *Whistleblowing System*; analisis korelasi untuk mengetahui hubungan antara Sistem Pengendalian Internal dan *Whistleblowing System* dengan Pencegahan Kecurangan (*Fraud*); koefisien determinasi untuk mengetahui kontribusi Pengaruh Sistem Pengendalian Internal dan *Whistleblowing System* Terhadap Pencegahan Kecurangan (*Fraud*) dan pengujian hipotesis (*uji-t*) untuk mengetahui signifikansi Pengaruh Sistem Pengendalian Internal dan *Whistleblowing System* Terhadap Pencegahan Kecurangan (*Fraud*) dengan bantuan *IBM SPSS 22 Version For Windows*.

Hasil penelitian menunjukkan bahwa Pengaruh Sistem Pengendalian Internal Terhadap Pencegahan Kecurangan (*Fraud*) berpengaruh signifikan dengan kontribusi pengaruh sebesar 37,1%, kemudian Pengaruh *Whistleblowing System* Terhadap Pencegahan Kecurangan (*Fraud*) berpengaruh signifikan dengan kontribusi pengaruh sebesar 26,4% serta Pengaruh Sistem Pengendalian Internal dan *Whistleblowing System* Terhadap Pencegahan Kecurangan (*Fraud*) secara simultan berpengaruh signifikan dengan kontribusi pengaruh sebesar 63,5%.

Kata kunci: Sistem Pengendalian Internal, *WhistleBlowing System*, Pencegahan Kecurangan.

## **ABSTRACT**

*This research titled “The Implementation Effect of Internal Control System and Whistleblowing System on the Effectiveness Fraud Preventio” The main purpose of this research are to understand the Implementation Effect of Internal Control System and Whistleblowing System on the Effectiveness Fraud Prevention in PT. Pupuk Kujang Cikampek.*

*The method which utilized in this research are descriptive and verification method. Simple linear regression are utilized as well in order to understand the similarity of the Internal Control System and Whistleblowing System; correlation analysis to discover and relation between Internal Control System and Whistleblowing System and the Effectiveness Fraud Prevention; determination of coefficient to find out the contribution of the effect of Internal Control System and Whistleblowing System on the Effectiveness Fraud Prevention and hypothesis testing to find out the signifance of Internal Control System and Whistleblowing System on the Effectiveness Fraud Prevention with the help of IBM SPSS 22 Version For Windows.*

*The result us that the Internal Control System on the Effectiveness Fraud Prevention had a significant effect on the contribution of influence of 37,1%, the Whistleblowing System on the Effectiveness Fraud Prevention had a significant effect on the contribution of influence of 26,4% and the Internal Control System and Whistleblowing System on the Effectiveness Fraud Prevention simlultaneously has a significant effect with contribution of influence of 63,5%.*

*Keywords: Internal Control System, Whistleblowing System, Fraud Prevention*