

ABSTRAK

Penelitian ini berjudul “Pengaruh Fungsi Pelaksanaan Audit Internal dan Penerapan Whistleblowing System Terhadap Efektivitas Pencegahan Kecurangan”. Penelitian ini bertujuan untuk mengetahui Pengaruh Fungsi Pelaksanaan Audit Internal dan Penerapan Whistleblowing System Terhadap Efektivitas Pencegahan Kecurangan pada BBPP (Balai Besar Pelatihan Pertanian) Metode penelitian yang digunakan adalah metode deskriptif dan metode verifikatif dengan menggunakan teknik sampel jenuh sebanyak 59 responden.

Teknik Skala Likert dipergunakan dalam melakukan pengukuran atas jawaban dari pertanyaan yang diajukan kepada responden penelitian dengan cara memberikan skor pada setiap item jawaban. Analisis statistik yang digunakan dalam penelitian ini adalah uji asumsi klasik, analisis regresi linier berganda, dan koefisien determinasi dengan bantuan program SPSS 25.0 for Windows.

Hasil pada penelitian menunjukkan bahwa secara parsial Fungsi Pelaksanaan Audit Internal dan Penerapan Whistleblowing System berpengaruh secara signifikan terhadap Efektivitas Pencegahan Kecurangan. Besarnya pengaruh Fungsi Pelaksanaan Audit Internal terhadap Efektivitas Pencegahan Kecurangan yaitu 32,6%, sedangkan pengaruh Penerapan Whistleblowing System terhadap Efektivitas Pencegahan Kecurangan yaitu 34,9%. Secara simultan, Fungsi Pelaksanaan Audit Internal dan Penerapan Whistleblowing System berpengaruh secara signifikan terhadap Efektivitas Pencegahan Kecurangan sebesar 67,5%, sedangkan sisanya 32,5% dipengaruhi oleh faktor lain yang tidak diteliti dalam penelitian ini.

Kata Kunci: Fungsi Pelaksaaan Audit Internal, Penerapan Whistleblowing System, dan Efektivitas Pencegahan Kecurangan

ABSTRACT

This research title "Effect of Internal Audit implementation Function and Application of Whistleblowing System on the Effectiveness of Fraud Prevention". The main purpose of this research are to understand the Effect of Internal Audit Function and Application of Whistleblowing System on the Effectiveness of Fraud Prevention at BBPP (Balai Besar Pelatihan Pertanian) .

The research method used is descriptive method and verification method using saturated sample techniques as many as 59 respondents. Likert Scale technique is used in measuring the answers to the questions posed to the respondent by giving a score to each answer item. The statistical analysis used in this study is the classic assumption test, multiple linear regression analysis, and coefficient of determination with the tool of application SPSS 25.0 for Windows.

The results of the study show that partially the Internal Audit implementation Function and the Application of the Whistleblowing System significantly influence the Effectiveness of Fraud Prevention. The magnitude of the influence of the Internal Audit impementation Function on the Effectiveness of Fraud Prevention is 32,6%, while the effect of the Application of the Whistleblowing System on the Effectiveness of Fraud Prevention is 349%. Simultaneously, the Internal Audit implementation Function and the Application of the Whistleblowing System significantly influence the Effectiveness of Fraud Prevention by 67,5%, while the remaining 32,5% is influenced by other factors not examined in this study.

Keywords: Internal Audit Implementation Function, Application of the Whistleblowing System, and Effectiveness of Fraud Prevention