

ABSTRACT

This research aims to analyze the effect of the implementation of the whistleblowing system and internal control system in preventing fraud at the Regional Revenue Office of South Tangerang City. Whistleblowing system and internal control system as independent variables. Fraud as a dependent variable.

This research uses primary data obtained from respondents' answers, the sampling process is done by using non-probability sampling technique using purposive sampling method. From the predetermined criteria, a sample of 29 respondents was obtained from the Regional Revenue Office of South Tangerang City. The results of this study indicate that the whistleblowing system and internal control system have a significant effect on preventing fraud at the South Tangerang City Regional Revenue Office. This research's results indicate that the whistleblowing system and internal control system have a significant effect on preventing fraud at the South Tangerang City Regional Revenue Office.

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