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The Influence of Organizational Culture, Whistleblowing System, and Internal Control System for Prevention Fraud

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Abstract: Fraud prevention in organizations is one of the main focuses in risk management, especially in the era of increasingly complex globalization and digitalization. This research investigated the impact of organizational culture, whistleblowing systems, and internal control systems on fraud prevention at PT Pos Indonesia, Pare Branch in 2025. Employing a quantitative methodology, primary data were collected through questionnaires distributed to employees and subsequently analyzed using SPSS version 25. The findings revealed a significant positive correlation between organizational culture, whistleblowing systems, and internal control systems in mitigating fraud. These three elements exhibit a synergistic relationship, where a conducive organizational culture fosters the effectiveness of both whistleblowing and internal control mechanisms. Conversely, robust internal controls and a functional whistleblowing system reinforce an ethical organizational environment. Effective collaboration between these three elements creates an environment that supports fraud prevention and increases trust, integrity, and morale.

Keywords: Organizational Culture, Whistleblowing System, Internal Control System, Fraud Prevention

INTRODUCTION

Fraud is a serious threat that can cause losses not only in financial aspects, but also has the potential to damage employee morale, destroy the company's image, and create distrust among stakeholders. Fraud prevention in organizations is one of the main focuses in risk management, especially in the era of increasingly complex globalization and digitalization. There are various factors that influence the effectiveness of fraud prevention, including organizational culture, whistleblowing systems, and internal control systems. These three elements play an important role in creating a conducive work environment with integrity and transparency. Fraud is an intentional act by one or more individuals, governance leaders, employees, or external parties in an organization involved in fraudulent acts to gain unfair or unlawful advantages (Yulientinah and Mukhlisha, 2024).

In recent decades, the number of fraud cases in the corporate world has continued to increase. According to a report from (ACFE (Association of Certified Fraud Examiners) 2019),

Almost 50% of fraud cases in organizations are revealed through internal reporting. Fraud is an ongoing problem today, and no institution or company is completely free from this risk. Fraud perpetrators can come from all levels, both individuals who occupy top positions and at the lower levels. Therefore, it is very important for all parties to have concern, vigilance, and awareness of the potential for fraud in the work environment. Fraud occurs due to several factors, including the urge to commit deviations, the existence of opportunities that can be exploited, and justification for these actions. In addition, minimal control or supervision also provides freedom for individuals to make mistakes intentionally (Risaldi, 2023).

A strong organizational culture plays an important role in creating an environment that always upholds the values of honesty in order to avoid fraud or minimize the occurrence of fraud. A positive organizational culture plays an important role in preventing fraud. A strong organizational culture can also increase employee involvement in the fraud prevention process. An organizational culture that reflects the principles and norms adopted in an entity. Organizational culture means a system where beliefs and principles develop within an organization.

A strong and resilient culture that emphasizes ethics, morality, and honesty can encourage employees to act in accordance with high moral principles. Conversely, if the organizational culture tends to be permissive towards fraudulent behavior, the potential for fraud will increase. A strong organizational culture reflects a strong commitment to the values and norms held, and is followed by a positive and good attitude. This has a great influence on employees in the organization, creating an environment that emphasizes the values of honesty. Values such as honesty play an important role in encouraging employees to avoid fraudulent actions.

The whistleblowing system provides a channel for employees to report fraudulent acts without fear of threats, and is also a key factor in fraud prevention. With this system, employees feel safer reporting fraudulent acts they encounter, which can help organizations detect and prevent fraud early. The whistleblowing system is a means for individuals to report incidents or other violations to the relevant parties or authorities without fear (Fathoni, et al., 2024). One of the challenges organizations face in implementing a whistleblowing system is overcoming the culture of fear and stigma that may exist within the organization.

The success of a whistleblowing system in preventing fraud is highly dependent on strong support from management and legal protection for whistleblowers. In Indonesia, the government has launched various programs to encourage fraud reporting through regulations such as the Witness and Victim Protection Law (LPSK) which provides protection and security for whistleblowers. This goal is to create a safe environment for individuals to report fraud without fear of retaliation or discrimination. Reports from within an organization are often more effective in identifying fraud than external audits or other control methods. By facilitating open communication and maintaining the confidentiality of the whistleblower's identity, organizations can respond more quickly to indications of fraud and take necessary corrective steps. Therefore, the implementation of an effective whistleblowing system is crucial in efforts to maintain organizational integrity and prevent losses caused by fraud.

In addition, an efficient internal control system plays a role in maintaining the integrity of the organization's financial and operational reports. Good internal control can help detect and prevent fraudulent acts before they occur. Implementing effective internal controls in every organization is essential to prevent fraud. Internal control systems include policies and procedures designed to ensure the achievement of organizational objectives, such as the reliability of financial reporting, compliance with laws and regulations, and operational effectiveness and efficiency (Fathoni et al., 2024). However, the effectiveness of this system is highly dependent on the support of organizational culture and the existence of a whistleblowing system. An efficient internal control system will work better with the help of a supportive

organizational culture. When employees feel valued and communication is assured, they are more likely to comply with internal control procedures and report violations if they occur.

Fraud prevention relies heavily on implementing a strong organizational culture, an effective whistleblowing system, and a robust internal control system. An organizational culture that emphasizes ethics and transparency encourages employees to behave honestly and responsibly, creating an environment where fraudulent behavior is not tolerated. In addition, a whistleblowing system provides a safe channel for employees to report suspicious behavior without fear of threats or negative retaliation, increasing the likelihood of fraud detection. An effective whistleblowing system must also be supported by adequate training and outreach. Employees need to understand how to use the system and feel comfortable reporting violations.

Literature Review

Organizational culture

Organizational culture is the norms and beliefs of everyone in the organization. Organizational culture reflects the way a person behaves in everyday life, especially in organizational life. An effective organizational culture is reflected in trust, open communication, acceptance of input and support from subordinates, team problem solving, work independence, and information exchange (Putri and Yusuf, 2022). Every person has different characteristics, so every organization needs a strong and positive organizational culture to build trust. Organizational culture is an important element in the Human Resources (HR) curriculum and organizational theory. Organizational culture plays a crucial role because a good culture creates a comfortable atmosphere that supports the performance of its members. Conversely, a bad culture can result in a decrease in the work efficiency of each member (Wahyudin, 2022).

Whistleblowing System

Whistleblowing is an action taken by individuals, both from within and outside the company, to reveal violations that have the potential to harm the company and stakeholders. The whistleblowing system functions as a monitoring mechanism that creates fear for individuals who intend to commit fraud. In general, this system is used by reporters or whistleblowers to report criminal acts that occur around them. An efficacious whistleblowing mechanism fosters a disinclination towards malfeasance due to the confidence in its capacity to mitigate fraudulent activities. Such a well-functioning system is accessible to all personnel, thereby cultivating a peer-monitoring environment and deterring individuals from engaging in fraudulent behavior for fear of exposure (Yulientinah and Mukhlisha, 2024).

Internal Control System

In a restricted definition, an internal control system pertains to internal checks, which are systematic procedures designed for high-precision verification of administrative data. Conversely, a broader interpretation considers the internal control system as a socio-technical construct embedded within a company's organizational framework, serving a specific function (Noya et al., 2023). Fundamentally, an internal control system comprises a sequence of processes and protocols established and implemented to mitigate the likelihood of adverse events within an organization (Fathoni et al., 2024). The stronger the internal control system implemented, the less likely fraud will occur. Conversely, a weak internal control system can increase the risk of fraudulent actions (Akhyar et al., 2022).

Fraud Prevention

Fraud is an act committed by someone committing fraud with the aim of benefiting themselves while harming others. Accounting fraud is defined as the behavior of individuals

or organizations that change or falsify financial information to gain personal gain or advance organizational goals. Accounting fraud can occur in several forms, including data manipulation, misappropriation of assets, and the use of organizational funds for personal gain (Tiyas et al., 2024). Simply put, fraud can be defined as the presentation of false information or the concealment of material facts that can cause someone to obtain something they want (Nurhasanah, 2020). Fraud prevention is very important for an organization to avoid criminal acts that are detrimental to the organization itself and so that the organization can carry out its and mission properly and correctly and can achieve the goals of the organization optimally.

Hypothesis Formation

Organizational Culture (X1) Impacts Fraud Prevention (Y)

Organizational culture has a significant impact on preventing fraud in an organization. Because with a strong and high organizational culture, someone will act more carefully in doing something, especially in committing fraud. The function of organizational culture itself is a social glue between each member and others in an effort to realize organizational goals. Accident prevention can be achieved through the cultivation of a robust work culture that embodies the core values of an organization, such as honesty, integrity, appreciation, work quality, optimal service, openness, and transparency. Furthermore, (Lubis and Hanum, 2020) positive that organizational culture develops as a pattern shaped by experiences related to ethics and subsequently refined.

H1: Organizational Culture Has a Positive Impact on Fraud Prevention

Whistleblowing System (X2) Impact on Fraud Prevention (Y)

Whistleblowing System is a means for someone to report fraud. Someone who reports this fraud will be protected from pressure, delayed promotion, lawsuits, loss of wealth and physical pressure. Considering that the reporting that is done may also be quite sensitive and risky, the protection provided is intended for all reporters. *Whistleblowing system* can be applied by any company to prepare a guideline for a violation reporting system in each company. According to (Mahdi and Darwis, 2020), the whistleblowing system serves as a forum for reporters to reveal fraudulent acts within the organization.

H2: *Whistleblowing System* Positive Impact on Fraud Prevention

Internal Control System (X3) Impact on Fraud Prevention (Y)

An efficient implementation of a company's internal control system demonstrably correlates with a reduced incidence of fraudulent activities. This is because a robust control framework inherently mitigates opportunities and incentives for fraudulent behavior within the organizational structure. The internal control system includes various regulations, procedures, and practices designed to safeguard company assets and ensure the accuracy of financial reports, as well as prevent and detect errors or fraudulent actions. With strict controls, such as periodic audits, transaction authorizations, and operational oversight, organizations can identify potential fraud risks before they become serious problems. Consistent with the COSO framework, an effective system of internal control necessitates the integration of five fundamental components: the control environment, risk assessment procedures, control activities, information and communication systems, and ongoing monitoring practices.

H3: Internal Control System Has a Positive Impact on Fraud Prevention

Organizational Culture (X1), Whistleblowing System (X2), and Internal Control System (X3) Impact on Fraud Prevention (Y)

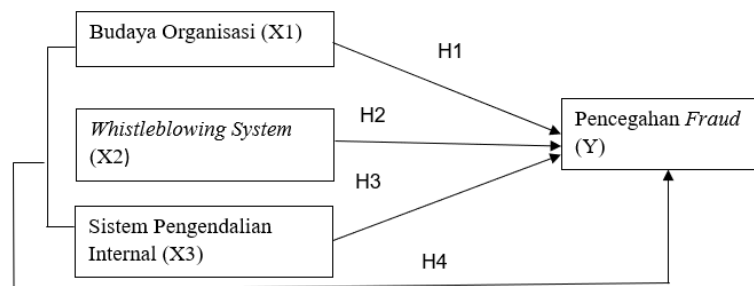
A strong organizational culture, which emphasizes ethical values and integrity, creates an environment where employees feel protected and motivated to act in accordance with

positive norms. On the other hand, an effective whistleblowing system provides a channel for employees to report violations anonymously, thereby increasing the likelihood of fraud detection. The interplay of these three components is synergistic: a constructive organizational culture enhances the efficacy of the whistleblowing mechanism, and both collectively bolster the overall effectiveness of the internal control framework. Thus, this hypothesis proposes that the combination of these three factors can significantly reduce the risk of fraud, creating a more transparent and accountable organization.

H4: Organizational Culture, Whistleblowing System, and Internal Control System Have a Positive Impact on Fraud Prevention

Framework

This study investigates the impact of Organizational Culture (X1), Whistleblowing System (X2), and Internal Control System (X3) on Fraud Prevention (Y). The research employs empirical testing to establish the hypothesized relationships between these variables. The subsequent section outlines the theoretical framework underpinning this investigation.



Source: Researcher, (2025)

Figure 1. Framework

METHOD

This study uses quantitative data methods that refer to research methods that utilize numerical data to conduct hypothesis testing. The quantitative data collection methods applied are surveys through questionnaires and descriptive statistical analysis, regression analysis and statistical tests. The research data comes from primary data collected directly from respondents through questionnaire distribution. The population for this research comprised all employees within this branch. A sample of 50 employees from the aforementioned population was selected for participation. The sampling method employed was probability sampling, ensuring that each employee within the population had an equal chance of being included in the sample.

RESULTS AND DISCUSSION

Descriptive Statistics

Table 2. Results of Descriptive Statistical Tests

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Budaya Organisasi	35	28	43	37.43	3.475
Whistleblowing System	35	24	36	29.83	2.760
Sistem Pengendalian Internal	35	12	20	16.31	2.246
Pencegahan Fraud	35	30	43	36.29	3.259
Valid N (listwise)	35				

Source: processed data, 2025

“Table 2 shows that the organizational culture variable has a minimum value of 28 and a maximum value of 43 with a mean value of 37.43 and a standard deviation of 3.475. Then the whistleblowing system variable with a minimum value of 24, a maximum of 36 with a mean value of 29.83 and a standard deviation value of 2.760. The internal control system variable with a minimum value of 12 and a maximum of 20, a mean value of 16.31 and a standard deviation of 2.246. The fraud prevention variable with a minimum value of 30 and a maximum of 43 with a mean value of 36.29 and a standard deviation of 3.259.

Validity Test

Validity test is used to measure the validity of a questionnaire. If the Pearson Correlation obtained has a value below 0.05 or less than 0.05, it means that the data obtained is valid.

Table 3. Results of Validity Test of Organizational Culture Variables

		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	X1.11	Organizational culture
Organizational culture	Sig. (2-tailed)	.016	.010	.004	.012	.000	.000	.003	.001	.000	.001	.014	1

Source: processed data, 2025

Table 3 shows the results of the validity test of variable X1, namely organizational culture. The results indicate that all organizational culture items are valid with the Sig value (2-tailed) being <0.05.

Table 4. Results of the Validity Test of the Whistleblowing System Variable

		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	Whistleblowing System
Whistleblowing System	Sig. (2-tailed)	.000	.000	.000	.004	.001	.001	.000	.001	.008	1

Source: processed data, 2025

Table 4 above shows the results of the validity test of the X2 Whistleblowing System variable. The results indicate that all whistleblowing system items are valid with the Sig value (2-tailed) being <0.05.

Table 5. Results of the Validity Test of Internal Control System Variables

		X3.1	X3.2	X3.3	X3.4	X3.5	Internal Control System
Internal Control System	Sig. (2-tailed)	.000	.000	.000	.000	.000	1

Source: processed data, 2025

Table 5 above shows the results of the validity test of the X3 variable of the internal control system. The results indicate that all items of the internal control system are valid with the Sig value (2-tailed) being <0.05.

Table 6. Results of Validity Test of Fraud Prevention Variables

	Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	Y.1	Fraud Prevention
Fraud Prevention	Sig. (2-tailed)	.039	.009	.000	.015	.01	.000	.002	.011	.000	.000	1

Source: processed data, 2025

Table 6 above shows the results of the validity test of the Y variable of fraud prevention. The results indicate that all fraud prevention items are valid with the Sig value (2-tailed) being <0.05.

Reliability Test

Reliability is a tool to measure a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable if a person's answer to the statement is consistent or stable over time. Construct reliability testing with SPSS is If the alpha value > 0.7 means high reliability while if alpha > 0.80 this suggests all items are reliable and all tests consistently have strong reliability.

Table 7. Results of the Reliability Test

No	Variables	Cronbach's Alpha
1	Organizational Culture	.745
2	Whistleblowing System	.704
3	Internal Control System	.754
4	Fraud Prevention	.707

Source: processed data, 2025

Table 7 shows that the results of the reliability test are reliable with a value of Cronbach's Alpha > 0.70 which means that the reliability is sufficient or has high reliability.

Normality Test

Table 8. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		35
Normal Parameters ^{a,b}	Mean	.0000000
	Std.Deviation	1.95822499
Most Extreme Differences	Absolute	.136
	Positive	.136
	Negative	-.089
Test Statistic		.136
Asymp. Sig. (2-tailed)		.100 ^c

Source: processed data, 2025

Table 8 shows the results of the normality test using *One-Sample Kolmogorov-Smirnov Test* which is normally distributed because the Asymp. Sig (2-tailed) value obtained is 0.100.

This shows that the results meet the normality criteria, namely the Asymp. Sig (2-tailed) value > 0.05.

Multicollinearity Test

Table 9. Multicollinearity Test Results

Coefficients ^a			
		Collinearity Statistics	
Model		Tolerance	VIF
1	Budaya Organisasi	.998	1.002
	<i>Whistleblowing System</i>	.473	2.114
	Sistem Pengendalian Internal	.473	2.114

Source: processed data, 2025

Table 9 shows that the results of the multicollinearity test using the Park method show that there are no symptoms of multicollinearity because the VIF value obtained is less than <10 and the tolerance value is more than >0.10.

Heteroscedasticity Test

Table 10. Heteroscedasticity Test Results

Coefficients a						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.996	3.081		.648	.552
	Budaya Organisasi	.001	.059	.004	.023	.981
	<i>Whistleblowing System</i>	.084	.107	.199	.789	.436
	Sistem Pengendalian Internal	-.185	.132	-.355	-1.406	.170

Source: processed data, 2025

Based on table 10, it can be seen that sig F is more than > 0.05, so it can be concluded that the results do not show symptoms of heteroscedasticity.

Multiple Linear Regression

Table 11. Multiple Linear Regression Results

Coefficients a						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	3.540	5.334		.664	.512
	Budaya Organisasi	.247	.101	.263	2.435	.021
	<i>Whistleblowing System</i>	.437	.185	.370	2.356	.025
	Sistem Pengendalian Internal	.643	.228	.443	2.823	.008

Source: processed data, 2025

From table 11, the regression equation can be obtained as follows:

$$Y = 3.540 + 0.247X_1 + 0.437X_2 + 0.643X_3 + e$$

From the equation above it can be concluded:

1. The constant value has a positive value of 3.540, which means it shows a unidirectional influence between the independent variable and the dependent variable. This shows that if all independent variables are 0 or do not change, then the fraud prevention value is 3.540.
2. The regression coefficient value for the organizational culture variable is 0.247. This value indicates a positive influence between the organizational culture variable and fraud prevention. This means that if the organizational culture variable increases by 1%, the fraud prevention variable will increase by 0.247.
3. The regression coefficient value for the whistleblowing system variable is 0.437. This value shows a positive influence between the whistleblowing system variable and fraud prevention. This means that if the whistleblowing system variable increases by 1%, the fraud prevention variable will increase by 0.437.
4. The regression coefficient value for the internal control system variable is 0.643. This value indicates a positive influence between the internal control system variable and fraud prevention. This means that if the internal control system variable increases by 1%, the fraud prevention variable will increase by 0.643”.

T-test

Table 12. T-Test Results

		Coefficients a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	3.540	5.334		.664	.512
	Budaya Organisasi	.247	.101	.263	2.435	.021
	Whistleblowing System	.437	.185	.370	2.356	.025
	Sistem Pengendalian Internal	.643	.228	.443	2.823	.008

Source: processed data, 2025

Based on the data presented in Table 12, the statistical analysis reveals a significance (sig t) value below the conventional threshold of 0.05. This outcome leads to the rejection of the null hypothesis (H0) and the acceptance of the alternative hypothesis (Ha). Consequently, it can be concluded that the independent variable exerts a statistically significant influence on the dependent variable.

F Test

Table 13. F Test Results

ANOVA^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	230.765	3	76.922	18.290	.000
	Residual	130.378	31	4.206		
	Total	361.143	34			

Source: processed data, 2025

Based on the data presented in Table 12, the statistical significance (p-value) of the t-test ($p < 0.05$) warrants the rejection of the null hypothesis (H_0) and the acceptance of the alternative hypothesis (H_a). This outcome indicates a statistically significant influence of the independent variable on the dependent variable.

Coefficient of Determination Test (R^2)

Table 14. Results of Determination Coefficient Test

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.799 ^a	.639	.604	205.079

Source: processed data, 2025

Based on table 14, the R square value is 0.639. This means that the independent variable contributes 63.9% to the dependent variable. The remaining 36.1% is influenced by other variables outside the model.

The Influence of Organizational Culture on Fraud Prevention

Based on the hypothesis testing outcomes, a significant positive relationship exists between organizational culture and fraud prevention. This finding supports H_1 , as evidenced by the t-test and F-test significance values for the organizational culture variable being below the 0.05 threshold, a result consistent with prior research (M. Divine Revelation, 2020). This indicates that a more robust organizational culture within a company correlates with a more effective level of fraud prevention. Specifically, the manner in which organizational values, norms, and behaviors are internalized and enacted by its members influences the degree to which fraudulent activities can be deterred. This culture can encompass elements such as heightened transparency, integrity, honesty, and accountability. The more this culture is implemented effectively and widely, the greater the likelihood that fraud prevention can be optimal. Success in preventing fraud does not only depend on technology or formal policies, but is also greatly influenced by cultural factors within the organization.

The Influence of Whistleblowing System on Fraud Prevention

Based on the results of the hypothesis testing, the whistleblowing system variable has a significant effect on fraud prevention, meaning that H_1 is accepted because the significance value of the t-test and F-test on the whistleblowing system variable is less than 0.05. This is in line with the results of research conducted by (Paramitha 2023) which proves that the whistleblowing system very effective in reducing the risk of fraud. This shows that with the whistleblowing system, potential fraudulent actions can be detected earlier. Employees or internal parties who know of any indications of fraud can report it through this system without fear of compensation. The whistleblowing system contributes to transparency in the organization. When employees know they have a way to report circumstances, they are more likely to speak up if they see something wrong. This helps create an open and honest work environment.

The Influence of Internal Control Systems on Fraud Prevention

Based on the results of the hypothesis testing, the internal control system variable has a significant effect on fraud prevention, meaning that H_1 is accepted because the significance value of the t-test and F-test on the internal control system variable is less than 0.05. The results of this study are in line with research conducted by (Fathoni et al. 2024) which shows that the

internal control system can minimize the occurrence of fraud. The internal control system (ISC) plays a crucial role in fraud prevention because it functions as a defense barrier that protects the organization's assets and integrity. The influence of the internal control system on fraud prevention is significant, because the effectiveness of this system directly affects the organization's ability to identify, prevent, and react to potential fraudulent acts. A strong internal control system creates an unfavorable environment for fraud perpetrators by building an ethical culture, implementing strict monitoring mechanisms, and ensuring compliance with internal regulations and policies.

The Influence of Organizational Culture, Whistleblowing System, and Control System on Fraud Prevention

Organizational culture, whistleblowing system, and internal control system together have a significant influence on fraud prevention in an organization. An organizational culture that upholds ethics, integrity, and transparency creates a work environment that is intolerant of fraudulent practices. A whistleblowing system provides a safe channel for employees to report potential fraudulent acts and ensures that no violations are hidden. Meanwhile, an effective internal control system provides a structured framework to minimize the risk of fraud through adequate policies, procedures, and monitoring mechanisms. The combination of these three elements creates a comprehensive layer of protection, where an ethical culture encourages honest behavior, a whistleblowing system detects potential fraud, and an internal control system prevents fraud from occurring in the first place, thereby significantly reducing the opportunity and impact of fraud in the organization.

CONCLUSION

Organizational culture has a significant effect on fraud prevention. A strong organizational culture with ethical values and transparency creates an environment where employees feel responsible for acting honestly and reporting potential fraudulent conditions. An effective whistleblowing system significantly contributes to fraud prevention by offering a secure reporting mechanism for employees, encouraging the early identification of potential fraudulent activities without the fear of reprisal. Similarly, a robust internal control system, encompassing elements such as segregation of duties, internal audits, and technological applications, plays a crucial role in mitigating fraud risk by detecting and preventing potential organizational violations.

These three elements are interrelated and reinforce each other. A positive organizational culture supports the success of the whistleblowing system and internal control system, while a strong internal control system and an effective whistleblowing system reinforce an ethical organizational culture. Good integration between these three elements creates an environment conducive to fraud prevention, increasing employee trust, integrity, morale, and productivity.

This study confirms the importance of integration between organizational culture, whistleblowing system, and internal control system in fraud prevention. Further research can develop a more comprehensive theoretical model, explaining the interaction mechanism between these three elements and the contextual factors that influence their effectiveness.

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