

The Influence of Organizational Culture, the Role of Internal Audit and Internal Control on Fraud Prevention with the Effectiveness of the Whistleblowing System as a Moderating Variable

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Background: Advances in information technology have increased the risk of fraud due to weak internal controls and data misuse. Fraud prevention is essential to maintaining organizational integrity. Organizational culture, the role of internal audit, and internal controls are key pillars in preventing fraud. However, their effectiveness can be influenced by the existence of a whistleblowing system that provides a safe reporting channel for employees.

Purpose: This study aims to analyze the influence of organizational culture, internal audit role, and internal control on fraud prevention, as well as to examine the role of whistleblowing system effectiveness as a moderating variable at PT Sejahtera Eka Graha.

Methodology: This research is quantitative in descriptive approach. Data was collected through questionnaires given to respondents at PT Sejahtera Eka Graha. Data analysis was performed using a Partial Least Square (PLS)-based Structural Equation Modeling (SEM) model to test the relationship between variables and moderating effects.

Finding: The results show that organizational culture, the role of internal audit, and internal control have a significant effect on fraud prevention. In addition, the effectiveness of the whistleblowing system has been proven to strengthen the relationship between these three independent variables and fraud prevention.

Limitation: This study was conducted on only one company (PT Sejahtera Eka Graha), so the results cannot be generalized to other sectors. In addition, the data was obtained through questionnaires that depended on the respondents' perceptions, which could potentially cause subjective bias.

Originality: This study is unique in its use of the effectiveness of whistleblowing systems as a moderating variable in the relationship between organizational culture, the role of internal audit, and internal control in fraud prevention. This approach provides a new perspective because most previous studies have only examined the direct relationship between variables without considering the moderating role of whistleblowing systems.

Keywords: organizational culture, internal audit role, internal control, fraud prevention, whistleblowing system