

THE ROLE OF WHISTLEBLOWING, CULTURE, AND ORGANIZATIONAL COMMITMENT IN FRAUD PREVENTION

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Abstract

This study aims to find out and analyze the role of whistleblowing culture, and organizational commitment in fraud prevention. The types of research used are descriptive and associative. The population used is 11 branch stores with a saturated sample of 85 respondents. This study uses primary and secondary data. The data collection methods are interviews, questionnaires, and documentation. To test the data, this research applies validity and reliability tests. The data analysis techniques used are descriptive statistics and inferential statistical analysis, namely classical assumption tests (normality test, multicollinearity test, and heteroscedasticity test) and multiple linear regression analysis, determination coefficient, and t-test. This study uses the analysis technique of the SPSS Version 25 data processing program. Based on the results processed, 85 respondents are all valid and reliable. The results of this study can be concluded partially (t-test) showing that whistleblowing, organizational culture, and organizational commitment have a significant effect on fraud prevention at PT Sumber Alfaria Trijaya Tbk in Plaju District.

Keywords : *Cheating Prevention, Organizational Commitment, Organizational Culture, Whistleblowing*

1. INTRODUCTION

The existence of the problem of whistleblowing was conveyed by several consumers, including Riyanto (2020); in this case, the fraud was done through the difference of price listed on the shelf with the price at the cashier. Riyanto stated that he had experienced this incident many times and often encountered similar fraud, so he reported it to Alfamart.

Another incident was also conveyed by Mualimin (2023) and Zairah (2022), who reported indications of fraud in different media, intending to get responses and solutions to their problems. Still, they found no answers or clarity. It is somewhat regrettable that consumers are unaware of the existence of whistleblowing reporting media at PT Alfaria Trijaya Tbk. It happened to consumers named Desi (2022) and Jimmy (2021), who decided to come directly to the store to get clarity or justice for the problems they were facing since they were unaware of the whistleblowing system.

The phenomenon related to organizational culture was raised by Mukidi (2022) and Prawira (2023), who took issue with the culture that employees should take responsibility for replacing lost items. Mukidi, a

former employee at PT Sumber Alfaria Trijaya Tbk, complained about it because it was said that the perpetrators of fraud were often not only from the external store but also from the internal party. Wawan Budiharto (2023) confirmed this by stating that after conducting an audit at the store where the perpetrator worked, two people were finally arrested, proven to be the perpetrators of money embezzlement at PT Sumber Alfaria Trijaya Tbk. The culture of employees who are dedicated to their work can also prevent fraud, such as in the Deswari phenomenon (2023), as one of the employees who succeeded in stopping fraudulent attempts through store CCTV surveillance.

There were also incidents related to the organizational commitment of employees who were even willing to risk their lives to prevent fraudulent acts, as conveyed by Wahyu (2023), Widayaka (2023), and Sukadi (2023). This is inseparable from the sense of belonging of employees to the company and is also based on responsibility. Employees who have to face such conditions surely will have many considerations before they do something, as risks can occur if they make the wrong decision. The drive of economic needs often becomes the main factor that makes employees do whatever it takes to maintain their position in the company.

Research related to whistleblowing was also presented by Windy Yulian Maulida, Bunga Indah Bayunitri (2021), Suharto (2019), Farida Maria Dewi, Sri Trisnarningsih (2023), Nyoria Anggraeni Mersa et al. (2021), Ni Kadek Indah Yunia Sari et al. (2023), and Bunga Manggala Suci, Cris Kuntadi (2023), who stated that whistleblowing has a positive effect on fraud prevention. However, it is different from the results of the research by Lianita Puspita Dewi et al. (2022), who stated that whistleblowing does not affect fraud prevention.

Several studies related to the influence of organizational culture on fraud prevention were conducted by Suharto (2019), Nyoria Anggraeni Mersa et al. (2021), and Lorensa (2018), stating that organizational culture has a positive effect on fraud prevention. The results of this study are not in line with the results of research conducted by Lianita Puspita Dewi et al. (2022) and Kuswatin (2023), who stated that organizational culture does not affect fraud prevention. Research related to the influence of organizational commitment on fraud prevention was conducted by Ibnu Rachman, Wien Ibnu Dyahrini (2021), Reskia and Sofia (2022), Made Ayu Ditha Pramesti et al. (2020), and Taufik Elpikara et al. (2023). The research stated that organizational commitment was responded to very well by respondents, so it had a significant positive influence on fraud prevention.

To achieve goals and maintain operational health, a company cannot ignore the importance of fraud prevention. Fraud prevention is a manual or automated process, system, policy, and procedure designed to prevent fraud before it occurs (Well, 2018:110). According to Suhardi et al. (2022:69), fraud prevention is an effort to eliminate or minimize the causes of fraud.

The prevention of fraud is influenced by several factors, including the implementation of whistleblowing, organizational culture, and also organizational commitment. Whistleblowing is a system used as a medium for whistleblowers to convey information about indications of violations that occur in an organization in the form of fraud, misappropriation, discrimination, or other forms of irregularities while still upholding the principle of justice in the relationship between the organization and stakeholders (Suhardi et al., 2022:106). The implementation of a whistleblowing channel system encourages employees and other parties to report any suspicious activity they see and collects various databases to look for trends, numbers, relationships, or other abnormal anomalies that can indicate and prevent fraud (Betri, 2020:207).

Organizational culture is a set of values or norms that have been in effect for a relatively long time, embraced by the members of the organization (employees) as a norm of behavior in solving organizational or company problems (Bambang Nurakhim, et al., 2023:3). Minimizing bad habits that have been considered commonplace or called organizational culture is a step that needs to be taken in efforts to prevent fraud (Irianto Group, Nurlita Novianti, 2019:129). By adhering to the organizational culture, employees can understand what is expected of the company and from other colleagues; it will certainly also create solidarity and a collective understanding of what is considered right and wrong.

Organizational commitment is the extent to which employees support an organization and its goals and intend to stay involved. Organizational commitment is also a personal value, which sometimes refers to a loyal attitude or a commitment to the company. Organizational commitment is often interpreted individually and relates to the person's involvement in the organization in question. Organizational commitment can influence employee attitudes and behaviors in the organization; it is one of the attitudes that reflects an employee's feelings of liking or disliking the organization he works for (Lubis, 2019:84). High commitment in an organization can minimize fraud that will occur (Amiril Azizah, Emma Dwi Ariyani, 2023:470).

None of the previous studies tested companies that had many branch stores. They mostly focus on internal regulations without taking into account the influence of other factors, such as commitment in the individual of each member or employee. Therefore, this study aims to find out and analyze the influence of whistleblowing, culture, and organizational commitment in fraud prevention.

2. LITERATURE REVIEW

Fraud Prevention

Based on the opinions of Betri (2020:197), Joseph T. Well (2018:110), Suhardi, et al. (2022:110), and Hery (2019:63), it can be concluded that fraud prevention is efforts to integrate systems, policies, and procedures designed to prevent fraud before the cause of fraud occurs, eliminate or reduce the cause of fraud, and prevent fraud from occurring

Whistleblowing

Based on the opinions of Suhardi et al. (2022:106), Petter Gottschalk (2018:2), Dewi Indriasih (2021:3), Zaenal Aripin, M. Rizqi Padma Negara (2021:18), and Theodorus M. Tuanakota (2018:61), it can be concluded that whistleblowing is a system that is used as a medium for whistleblowers to disclose indications of violations that occur in an organization in the form of fraud, misappropriation, discrimination, or other forms of irregularities.

If someone works for a particular company or agency and finds out that there has been a criminal act of fraud in his workplace committed by an employee or leader, then he reports the incident to the head of the company with a higher position, which means that the employee has taken whistleblowing action aiming at preventing losses to the company or office he works for (Indriasih, 2021:8).

Based on the theory and results of previous research by Indriasih (2021:8), Suhardi et al. (2022:104-114), Betri (2020:207), Windy Yulian Maulida, Bunga Indah Bayunitri (2021), Suharto (2019), Farida Maria Dewi, Sri Trisnarningsih (2023), Nyoria Anggraeni Mersa et al. (2021), Ni Kadek Indah Yunia Sari et al. (2023), and Bunga Manggala Suci, Cris Kuntadi (2023), it is stated that whistleblowing has an influence on fraud prevention.

Organizational Culture

Based on the opinions of Edy Sutrisno (2018:2), Timothy Duha (2018:272), Wibowo (2018:16), Bambang Nurakhim, Sigit Priyono, Harris Madiistriyanto (2023:3), and Stephen & Judge (2019:355), it can be concluded that organizational culture is a set of values, beliefs, and norms that are embraced by the members of the organization (employees) in solving organizational problems (the company). These beliefs, norms, and values are the grip of all human resources in the organization in carrying out their performance.

Control mechanisms within a company are powerless to expose financial fraud if the company's culture allows or tolerates it (King, 2020). Based on the theory and results of previous research according to King (2020), Irianto Group, Nurlita Novianti (2019:129), Suhardi et al. (2022:111), Duha (2018:287), Suharto (2019), Nyoria Anggraeni Mersa et al. (2021), and Lorensa (2018), it can be stated that organizational culture has an influence on fraud prevention.

Organizational Commitment

Based on the opinions of Arfan Ikhsan Lubis (2019:84), Muhammad Burso (2018:86), Ria Mardia, Darman Syarif (2018:25-28), and Robbins et al. (2019:47), the authors conclude that organizational commitment is the level of loyalty of an employee and the extent to which an employee is in favor of a certain organization and its goals, identifies itself with the organization, and intends to maintain its membership in the organization.

It takes a high commitment from management and a good attitude to deal with this fraud (Hery, 2020:79).

Based on the theory and results of previous research according to Hery (2020:79), Thian (2021:61), Amiril Azizah, Emma Dwi Ariyani (2023:470), Ibnu Rachman, Wien Ibnu Dyahrini (2021), Reskia and Sofia (2022), Made Ayu Ditha Pramesti et al. (2020), and Taufik Elpikara et al. (2023), it is stated that organizational commitment has an influence on fraud prevention.

Based on the framework of thought in the previous sub-chapter, the hypothesis proposed as a provisional answer to the formulation of the research problem is as follows:

H1: Whistleblowing plays a role in preventing cheating.

H2: Organizational culture plays a role in fraud prevention.

H3: Organizational commitment plays a role in fraud prevention.

3. RESEARCH METHODS

In this study, the researchers use descriptive and associative research types. Descriptive research finds out the truth of each variable of whistleblowing, organizational culture, organizational commitment, and fraud prevention. Associative research determines the relationship between the variables of whistleblowing, organizational culture, organizational commitment, and the prevention of fraud. The sample selection method used is a saturated sample. The term for a saturated sample is a census, where all members of the population are sampled (Sugiono, 2018:85) so that a sample of 85 respondents is obtained. The data used are primary and secondary. Primary data in this study was obtained from questionnaires distributed to respondents, and secondary data was obtained from phenomena in news reports. The data collection methods used in this study are interviews, questionnaires, and documentation. The interview was conducted directly with employees of PT Sumber Alfaria Trijaya Tbk Palembang, Sumatra Selatan, in the Plaju District area. The questionnaire was also carried out by giving a set of questions to employees of PT Sumber Alfaria Trijaya Tbk Palembang, Sumatra Selatan, in the Plaju District area.

Data testing in this study is carried out in several ways, as follows:

1. Validity Test

Sugiyono (2018:267) explained that the validity test is data that can be trusted to be true according to reality. Valid means the instrument can be used to measure what is supposed to be measured. Valid indicates the degree of accuracy between the data that occurs in the object and the data that can be collected by the researcher. The validity test in this study correlates the score of each item with the total score, which is the sum of each item's score. Research is a non-test instrument, so to measure the instrument, it is sufficient to meet the validity of the construct. The validity test of each item is used to correlate the score of each item with the total score, which is the number of items, namely the score of each item. The technique used for the validity test in this study is the r-table product moment from Pearson. The test uses a two-sided test with a significance level of 0.05, and the results are compared with the r-table, with the test criteria as follows:

- a. If $r\text{-count} > r\text{-table}$, then the item or question is valid.
- b. If $r\text{-count} < r\text{-table}$, then the item or question is invalid.

2. Reliability Test

Riyanto & Hatmawan (2020:77) said that the reliability of a measuring instrument is the determination or permanence of the instrument in measuring what it measures; that is, whenever the measuring instrument is used, it will give the same measurement results. The reliability testing of the instrument can be carried out externally or internally. Externally, testing can be carried out with test-retest (stability) equivalent and a combination of both.

In looking for reliability in this study, the author uses the Cronbach Alpha technique to test reliability. With the decision-making criteria, namely, if the Cronbach Alpha coefficient is > 0.60 , the question is declared reliable, or a construct or variable is declared reliable. On the other hand, if the Cronbach Alpha coefficient is < 0.60 , then the question is declared unreliable.

The data analysis method used by the author in this study is quantitative analysis. Quantitative analysis was carried out using SPSS testing from the results of the questionnaire that had been filled out by respondents so that the results could be explained in the form of sentences.

The research techniques used in this study are as follows:

a. Descriptive Statistical Analysis

Descriptive statistical analysis is a statistic used to analyze data by describing the data that has been collected as it is without intending to make generalizations (Sugiyono, 2018:147). Statistical analysis in this study will provide an overview or description based on maximum value, minimum value, average value, and standard deviation. In this case, to determine the results of the descriptive statistical criteria, it is necessary to set the variable interval first. The formula for finding the interval is taken from the highest score and the lowest value of the total questionnaire answer and then divided by the number of criteria, while the indicator interval is taken from the indicator score, then it can be seen as follows:

$$Interval = \frac{Highest\ Value - Lowest\ Value}{Number\ of\ Criteria}$$

b. Inferential Statistical Analysis

Inferential statistics is a method that analyzes part or all of the data derived from the sample to the stage of concluding the data (Romie, 2020: 86). The tests used are as follows:

1) Classical Assumption Test

a) Data Normality Test

The data normality test was used to test whether the residual values generated from the distributed regression were normal or non-normal. A good regression model has normally distributed residual values. Some of the normality test methods are performed by looking at the distribution of data at a diagonal source on the normal graph of the PP *plot of regression* or by one *sample of the Kolmogorov-Smirnov* test (Romie, 2020: 117-122). The basis for decision-making for normality testing with *one sample of the Kolmogorov-Smirnov* is as follows:

If the significant value > 0.05 , then the residual value is normal.

If the significant value < 0.05 , then the residual value is not normal.

b) Multicollinearity Test

Multicollinearity is the presence of a perfect or near-perfect correlation between independent variables in the regression model. A good regression model should not have correlations between independent variables. The tolerance *and inflation factor* (VIF) values are seen. It is known that the *tolerance value* > 0.1 from the VIF value < 10 , so it is concluded that there is no multicollinearity in the regression model (Romie, 2020: 122-123).

c) Heteroscedasticity Test

Heteroscedasticity is a state in which, in a regression model, there is an unequal variation of residues from one observation to another. A good regression model is that heteroscedasticity does not occur through the point pattern on the Scatterplot. It is done by looking at the Scatterplot graph between the Standardized Predicted Value and the Standardized Residual, where the Y axis is the predicted Y and the X axis is the residual (Y prediction - original Y) (Romie, 2020: 125-128).

2) Multiple Linear Regression Analysis

Multiple linear regression is used to determine the direction and how much influence the independent variable has on the dependent variable (Ghozali, 2018:95). This study applies the following equation:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Description:

- Y : Fraud Prevention
- α : Constant value, intersection of lines on the axis
- X β : Variable regression coefficient X
- X₁ : Whistleblowing
- X₂ : Organizational Culture
- X₃ : Organizational Commitment
- e : Error

3) Determination Coefficient Test (R²)

The determination coefficient (R²) is used to measure how far the model is able to know the variation of dependent variables. The value of the coefficient of determination is between 0 and 1, or (0 < R² < 1). A close R² value means that the free variable provides almost all the information needed to predict the variation of the bound variable. If the R² value is close to 0, it means that the ability of the free variable to provide information about the variation of the bound variable is very limited (Ghozali, 2018:97).

4) Partial Hypothesis Test (t-Test)

According to Ghozali (2018: 99), the partial hypothesis test or t-test aims to find out how far the influence of one independent variable affects the bound variable. The following are steps to conduct the t-test:

1. Formulating a hypothesis

- Hypothesis 1 : The effect of whistleblowing on fraud prevention
- H₀: $\beta=0$: Whistleblowing has no effect on fraud prevention
- H_a: $\beta\neq 0$: Whistleblowing affects the fraud prevention
- Hypothesis 2 : The influence of organizational culture on fraud prevention
- H₀: $\beta=0$: Organizational culture has no effect on fraud prevention

- Ha: $\beta \neq 0$: Organizational culture affects fraud prevention
- Hypothesis 3 : The influence of organizational commitment on fraud prevention
- H0: $\beta = 0$: Organizational commitment has no effect on fraud prevention
- Ha: $\beta \neq 0$: Organizational commitment affects fraud prevention

2. The level of significance of 5% of the real level of the table is determined from the degree of freedom (db) = $n - k - 1$. If t calculation > t table, then H0 is rejected and Ha is accepted.
3. H0 is rejected if t calculation > t table and Ha is accepted. Based on the probability, the significance level is rejected if the P value > 5%, and the significance level is accepted if the P value < 5%.
4. Conclusion
Ho is rejected if t counts > t table and Ha is accepted.

4. RESULT AND DISCUSSION

Questionnaire Return Rate

The researchers distributed 85 questionnaires to employees of PT Sumber Alfaria Trijaya Tbk in 11 store branches in the Plaju District area, which is the population in this study. The number of questionnaires returned was 85.

Data Test Results

The following table shows the results of reliability testing for the variables whistleblowing, organizational culture, and organizational commitment:

Table 1. Reliability Test Results

No	Variable	Cronbach's Alpha	Criterion	Information
1	Whistleblowing	0,695	0,60	Reliable
2	Organizational Culture	0,915		
3	Organizational Commitment	0,839		
4	Fraud Prevention	0,853		

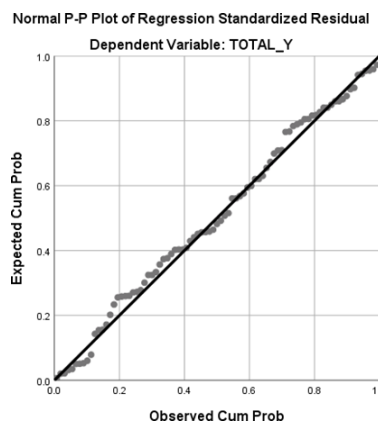
Source: Data Processing Results, 2024

The results of reliability data testing for *the variables whistleblowing* (X1), organizational culture (X2), and organizational commitment (X3) were declared reliable because they had a *Cronbach's alpha* of more than 0.60.

Results of the Normality Test of P-P Plot Data

The normality test for this study used the normal P-P plot graph assisted by SPSS. The results of the normality test can be seen in the following figure 1:

Figure 1. Results of the Normality Test of P-P Plot Data



Source: Data Processing Results, 2024

Based on Figure 1, it can be concluded that the normal P-P graph of the plot shows that the dots spread around the diagonal line and follow the diagonal line, meaning the regression model is suitable for use because

it meets the assumption of normality. In addition to using P-P plot graphs, normality testing is also supported by statistical analysis using the *Kolmogorov-Smirnov* (K-S) non-parametric statistical test.

Hypothesis Test (T-Test)

Table 2. t Test Results

		Coefficients			T	Sig.
Type		Unstandardized	Standardized			
		Coefficients	Coefficients	Beta		
		B	Std. Error	Beta		
	(Constant)	9.046	4.469		2.024	.046
	Whistleblowing	.333	.140	.195	2.388	.019
1	Organizational Culture	.181	.070	.242	2.574	.012
	Organizational Commitment	.719	.130	.518	5.548	.000

a. Dependent Variable: Fraud Prevention

Source: Data Processing Results, 2024

Table 2 shows that the whistleblowing variable obtained a $t_{table} > t_{count}$ value of $2.388 > 1.989$ and a significance value of $0.019 < 0.05$; thus, the first hypothesis states that H_01 is rejected and H_{a1} is accepted. It can be concluded that whistleblowing plays a significant role in fraud prevention. Organizational culture obtained a $t_{table} > t_{count}$ value of $2.574 > 1.989$ and a significance value of $0.012 < 0.05$; thus, the second hypothesis states that H_02 is rejected and H_{a2} is accepted. It can be concluded that organizational culture plays a significant role in fraud prevention. Organizational commitment is obtained with a $t_{table} > t_{count}$ value of $5.548 > 1.989$ and a significance value of $0.000 < 0.05$; thus, the third hypothesis states that H_03 is rejected and H_{a3} is accepted. It can be concluded that organizational commitment plays a significant role in fraud prevention.

Discussion of Research Results

The Role of Whistleblowing in Fraud Prevention

Based on the descriptive statistical analysis that shows the results of regression and descriptive statistics of variables and indicators, the descriptive statistics of variables show that the whistleblowing variable has a high average, and the average of indicators of structural and operational are also very high. The application of whistleblowing is also increasing, which can be seen from the results of regression. The more effective the whistleblowing variable, the more effective fraud prevention will be.

The results of this study are supported by the theory put forward by Suhardi et al. (2022), which states that efforts to prevent fraud will be more effective with the effective application of *whistleblowing*. The results of this study are in line with the results of the research by Bunga Manggala Suci and Cris Kuntadi (2023), which also states that *whistleblowing* has a positive effect on the prevention of fraud.

This study answers the phenomenon of a lack of whistleblower protection. The results of the study show that if *whistleblowing* is supported by a whistleblower protection system, it will increase the confidence of whistleblowers to report the fraud they find; hence, it will be able to prevent fraud. On the other hand, if employees or whistleblowers are not protected when reporting fraud through *whistleblowing*, then they will not dare or are afraid to report it, which may result in fraud occurring. The final results show that the implementation of *whistleblowing* has a significant influence on the prevention of fraud among employees of PT Sumber Alfaria Trijaya Tbk in the Plaju District Area.

The Role of Organizational Culture in Fraud Prevention

Based on the descriptive statistical analysis that shows the results of regression and descriptive statistics of variables and indicators, descriptive statistics per variable show that the variable of organizational culture has a high average; likewise, the average indicator of innovation takes into account risks and innovatively anticipates risks. Paying attention to each problem in detail, orientation towards the results to be achieved, and orientation to all employee interests results in a very high average score. Based on the regression results, it can be concluded that the better the organizational culture in the company, the better the fraud prevention in the company will be. On the other hand, if the organizational culture is not well implemented, the possibility of fraudulent acts in the company will also increase.

The results of this study are in line with the theory put forward by Betri (2020:198), which states that the most effective prevention of fraud consists of 2 basic activities: creating and maintaining an honest and ethical culture and assessing and reducing the risk of fraud. This research is also supported by the theory put forward by the Irianto Group and Nurlita Novianti (2019:129), which states that minimizing bad habits that are considered normal or bad organizational culture is a step that needs to be taken in fraud prevention efforts.

The same support for the results of this study was carried out by Nyoria Anggraeni Mersa et al. The results of that study show that organizational culture has a positive and significant effect on fraud prevention, which means that the higher the implementation of organizational culture in the East Kalimantan Provincial PUPR Office, the higher the fraud prevention measures (2021).

This study answers the phenomenon that exists in the variables of organizational culture, namely the culture of replacing lost goods and company money, as well as the theft of goods by buyers, which can be prevented by conducting assertive and proactive actions at work. Again, an organizational culture that is supported by assertive and proactive indicators at work can prevent fraudulent acts committed by consumers. Employees who have assertiveness at work will perform a proactive and competitive attitude in carrying out their work to prevent such fraudulent acts. The final results show that the implementation of organizational culture has a significant influence on the prevention of fraud among employees of PT Sumber Alfaria Trijaya Tbk in the Plaju District Area.

The Role of Organizational Commitment in Fraud Prevention

Based on the descriptive statistical analysis that shows the results of regression and descriptive statistics of variables and indicators, the descriptive statistics of variables show that the variable of organizational commitment has a high average, and the indicator of affective commitment produces an average value in the high criteria. The second indicator of continuous commitment produces a very high average value. The third indicator of normative commitment produces a high average value. As can be seen from the regression results, the higher the employees' commitment to the company, the higher the fraud can be prevented. On the other hand, the lower the organizational commitment of employees, the lower the fraud prevention measures can be carried out.

The results of this study are in line with the theory put forward by Amiril Azizah and Emma Dwi Ariyani (2023:470), which states that high commitment in an organization can minimize fraud. The results are similar to research by Made Ayu Ditha Pramesti et al., who stated that organizational commitment has a positive effect on the prevention of procurement fraud. These results indicate that organizational commitment can help instill honesty, openness, and a sense of mutual help in self-involvement as part of the organization so that it can help fraud prevention efforts. Organizational commitment also makes employees view their efforts and performance toward the organization as having a positive meaning and generating loyalty to the organization. This loyalty makes employees work and behave well towards their organization, thus helping in the prevention of fraud in the organization (2020).

This research answers the phenomenon that exists in the variable of organizational commitment, namely employees who are willing to risk their lives to prevent fraudulent acts. The final results show that the implementation of organizational commitment has a significant influence on the prevention of fraud among employees of PT Sumber Alfaria Trijaya Tbk in the Plaju District Area.

5. CONCLUSION

The results of this study reveal several important findings related to factors that affect fraud prevention in an organization. First, the increase in the level of whistleblowing is positively related to the prevention of fraud. This is supported by the results of hypothesis tests showing that whistleblowing has a significant influence on fraud prevention efforts. Second, a high organizational culture plays an important role in increasing the effectiveness of fraud prevention. This finding is reinforced by the results of a hypothesis test that shows a positive influence between a strong organizational culture and fraud prevention. Third, a high level of organizational commitment is positively correlated with a better level of fraud prevention. The hypothesis test confirms that organizational commitment has a significant influence on fraud prevention. Overall, this study underscores the importance of factors such as whistleblowing, organizational culture, and organizational commitment in building an environment that is able to effectively prevent fraud within an organization.

Based on the results of the research and the conclusions obtained, there are several suggestions that can be put forward for further development in the context of fraud prevention. First, this study highlights the importance

of whistleblowing variables, organizational culture, and organizational commitment in efforts to prevent fraud. However, to gain a more comprehensive understanding, subsequent research is recommended to consider the addition of other variables such as internal control and independence. This is expected to provide a more complete picture of the factors that contribute to the effectiveness of fraud prevention strategies in organizations.

Second, the results of this study can be used as a basis to improve fraud prevention efforts by implementing whistleblowing practices, strengthening organizational culture that supports integrity, and increasing organizational commitment to compliance and ethics. By using these findings as study material, organizations can identify areas that need to be improved or strengthened to strengthen their fraud prevention systems. Thus, the implementation of these findings can make a positive contribution to building a transparent and free work environment from fraudulent practices.

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