

ABSTRAK

Penelitian ini mengkaji pengaruh persepsi auditor internal mengenai sistem pengendalian internal dan *whistleblowing system* terhadap pencegahan *fraud* dengan budaya organisasi sebagai variabel moderasi pada Inspektorat Daerah Kabupaten Purbalingga. Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei dengan jumlah 32 responden auditor di Inspektorat Daerah Kabupaten Purbalingga. Teknik pengumpulan data dalam penelitian ini adalah dalam bentuk kuesioner. Analisis yang digunakan adalah analisis *Structural Equation Modeling–Partial Least Square* (SEM-PLS) dengan bantuan aplikasi SmartPLS versi 4. Hasil penelitian ini menunjukkan bahwa sistem pengendalian internal dan *whistleblowing system* berpengaruh positif terhadap pencegahan *fraud* serta budaya organisasi sebagai variabel moderasi mampu memoderasi atau memperkuat antar variabel.

Kata kunci: Persepsi Auditor Internal, Sistem Pengendalian Internal, *Whistleblowing System*, Pencegahan *Fraud*, Budaya Organisasi

ABSTRACT

This study examines the effect of internal auditors' perceptions of the internal control system and whistleblowing system on fraud prevention with organizational culture as a moderating variable at the Regional Inspectorate of Purbalingga Regency. This research employs a quantitative approach using a survey method involving 32 auditor respondents at the Regional Inspectorate of Purbalingga Regency. The data collection technique used in this study was a questionnaire. The data analysis method applied was Structural Equation Modeling–Partial Least Square (SEM-PLS) using SmartPLS version 4 software. The results of this study indicate that the internal control system and whistleblowing system have a positive effect on fraud prevention. In addition, organizational culture as a moderating variable is able to moderate or strengthen the relationship between these variables in fraud prevention.

Keywords: *Internal Auditor Perception, Internal Control System, Whistleblowing System, Fraud Prevention, Organizational Culture.*