

ABSTRAK

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Program Studi : Akuntansi
Judul : Pengaruh Budaya Organisasi, *Proactive Fraud Audit* Dan *Whistleblowing* Sistem Terhadap Pencegahan Kecurangan Pengelolaan Dana BOS (Studi Kasus Sekolah Menengah Pertama (SMP) Kecamatan Perbaungan)

Penelitian ini bertujuan untuk mengetahui pengaruh budaya organisasi, *proactive fraud audit*, dan *whistleblowing* sistem terhadap pencegahan kecurangan pengelolaan dana bos. Responden pada penelitian ini adalah guru honorer yang mengajar di SMP Kecamatan Perbaungan. Pengambilan sampel penelitian ini menggunakan teknik sampel jenuh. Data yang dikumpulkan yaitu sebanyak 51 responden dengan menggunakan kuesioner. Data yang terkumpul dianalisis dengan menggunakan analisis regresi linear berganda dengan bantuan excel dan aplikasi SPSS 25. Hasil penelitian ini menunjukkan bahwa budaya organisasi berpengaruh positif dan tidak signifikan terhadap pencegahan kecurangan pengelolaan dana bos, *proactive fraud audit* berpengaruh positif dan signifikan terhadap pencegahan kecurangan pengelolaan dana bos dan *whistleblowing* sistem berpengaruh positif dan signifikan terhadap pencegahan pengelolaan dana bos.

Kata kunci : Budaya Organisasi, *Proactive Fraud Audit*, *Whistleblowing* Sistem, dan Pencegahan Kecurangan.

ABSTRACT

Name : Suri Iswanty
Study Program : Accounting
Title : The Influence of Organizational Culture, Proactive Fraud Audit and Whistleblowing Systems on Fraud Prevention in BOS Fund Management (Case Study of Junior High School (SMP) Perbaungan Sub-District)

This research aims to determine the influence of organizational culture, proactive fraud audits, and whistleblowing systems on preventing fraud in the management of boss funds. The respondents in this study were honorary teachers who taught at SMP in Perbaungan Sub-District. This research sample was taken using a saturated sampling technique. The data collected was 51 respondents using a questionnaire. The collected data was analyzed using multiple linear regression analysis with the help of Excel and the SPSS 25 application. The results of this research show that organizational culture has a positive and insignificant effect on preventing fraud in managing boss funds, proactive fraud audit has a positive and significant effect on preventing boss fund management fraud. and the whistleblowing system has a positive and significant effect on preventing management of boss funds.

Keywords : *Organizational Culture, Proactive Fraud Audit, Whistleblowing System, and Fraud Prevention.*