

Pengaruh *Whistleblowing* dan Komitmen Organisasi Terhadap *Fraud*

ABSTRAK

Penelitian ini bertujuan untuk mengidentifikasi mekanisme yang efektif dalam *fraud* dalam organisasi dan serta menganalisis pengaruh sistem *whistleblowing* dan komitmen organisasi terhadap *fraud*. Penelitian ini menggunakan metode kuantitatif dengan pendekatan deskriptif dan verifikatif. Pemilihan sampel dilakukan dengan menggunakan metode sampling jenuh atau *saturated sampling* yang menghasilkan 70 organisasi penyedia pelayanan kesehatan, terdiri dari rumah sakit dan puskesmas di Kab / Kota Tasikmalaya. Tahap pengumpulan data dilakukan dengan membagikan kuesioner kepada responden penelitian. Tahap analisis data dilakukan dengan menggunakan perangkat lunak IBM SPSS. Hasil penelitian menunjukkan bahwa *whistleblowing* berpengaruh signifikan terhadap *fraud* karena nilai t hitung untuk *whistleblowing* sebesar 3,535 lebih besar dari t tabel 1,995. Komitmen organisasi berpengaruh signifikan terhadap *fraud* karena nilai t hitung untuk komitmen organisasi sebesar 6,972 lebih besar dari t tabel 1,995. Secara simultan *whistleblowing* dan komitmen organisasi berpengaruh signifikan terhadap *fraud* karena nilai F_{hitung} sebesar 113,346 lebih besar dari F_{tabel} 3,13.

Kata Kunci: Komitmen Organisasi; *Fraud*; *Whistleblowing*



The Influence of Whistleblowing and Organizational Commitment on Fraud Prevention

ABSTRACT

This study aims to identify effective mechanisms for fraud within organizations and to analyze the influence of the whistleblowing system and organizational commitment on prevention. The study employs a quantitative method with a descriptive and verification approach. Sample selection was carried out using the saturated sampling method, resulting in 70 healthcare service organization, consisting of hospitals and community health centers (puskesmas) in the Tasikmalaya Regency/City. Data collection was conducted by distributing questionnaires to the research respondents. Data analysis was performed using IBM SPSS software. The results of the study indicate that whistleblowing has a significant effect on fraud, as the calculated t-value for whistleblowing is 3.535, which is greater than the t-table value of 1.995. Organizational commitment also has a significant effect on fraud prevention, as the calculated t-value for organizational commitment is 6.972, which is greater than the t-table value of 1.995. Simultaneously, whistleblowing and organizational commitment have a significant effect on fraud, as the calculated F-value is 113.346, which is greater than the F-table value of 3.13.

Keywords: *Fraud; Organizational commitment; Whistleblowing*