https://research.adra.ac.id /index.php/jete/
P - ISSN: 3025-0668
E - ISSN: 3025-0676

Implementation of Educational and Ethical Awareness Programs through Internal Control and Whistleblowing Systems to Prevent Fraud in the Traffic Unit of Bandar Lampung Police

Novi Indah Earlyanti[1], Alfahry Rasman[2], Jaden Tan[3]
[1] Sekolah Tinggi Ilmu Kepolisian, Indonesia
[2] Polda Lampung, Indonesia
[3] Author Affiliation, Country

ABSTRACT

Background. Fraud prevention requires eliminating opportunities for misconduct through robust internal control systems and effective whistleblowing mechanisms. However, it remains critical to analyze how these systems function within specific public service environments, such as the Bandar Lampung Police Traffic Unit (Satlantas).
Purpose. This study aims to analyze the individual and simultaneous effects of internal control systems and whistleblowing systems on the prevention of fraud among members of the Bandar Lampung Police Traffic Unit.
Method. This quantitative study employed a survey method involving 78 members of the Bandar Lampung Police Traffic Unit. Data analysis was conducted using instrument testing, classical assumption testing, and multiple linear regression hypothesis testing, resulting in the regression equation: $\hat{Y} = 5.902 + 0.036 X_1 + 0.859 X_2 + e$.
Results. The findings indicate that the internal control system has no significant partial effect on fraud prevention, whereas the whistleblowing system has a significant positive effect. Simultaneously, both systems significantly influence fraud prevention, contributing 70.7% to the variance, with the remaining 29.3% attributed to other variables.
Conclusion. While the internal control system alone does not significantly impact fraud prevention in this context, the whistleblowing system is a significant driver of prevention, and both systems together serve as a vital framework for mitigating fraud risks within the unit.

KEYWORDS

Fraud Prevention, Internal Control System, Whistleblowing System

Citation: Earlyanti, I. N., Rasman, A., & Tan, J. (2026). Implementation of Educational and Ethical Awareness Programs through Internal Control and Whistleblowing Systems to Prevent Fraud in the Traffic Unit of Bandar Lampung Police. *Journal Emerging Technologies in Education*, *4*(3), 206–216.
https://doi.org/10.70177/jete.v4i3.3901

Correspondence:
Novi Indah Earlyanti,
noviindahearlyanti@stik-ptik.ac.id

Received: December 9, 2025
Accepted: February 10, 2026
Published: June 25, 2026

INTRODUCTION

Bureaucratic reform is one of the initial steps taken to support government programs in improving the organizational system of the Indonesian National Police so that they can provide services to the public accurately, quickly, effectively, efficiently, and professionally. This reform aims to achieve good governance and clean government by creating a police institution that is free from corruption, collusion, and nepotism (KKN), while also improving the quality of police services, institutional capacity, and accountability performance. Supervision is considered an essential element in organizational management to prevent irregularities. Oversight within the Police institution is carried out internally through inherent supervision and supervisory functions in each unit, starting from the highest level at Police Headquarters down to the smallest sector police offices in various regions.

Within the supervision system, the Police must demonstrate integrity and professionalism in addressing both violations and public complaints against police officers. These include abuse of authority, corruption, collusion, and nepotism (KKN), as well as other misconduct and irregularities committed by members of the Police, whether intentionally or unintentionally, which may cause harm to the institution (Arens et al., 2012). In public institutions such as the traffic police unit, such misconduct may take the form of corruption, abuse of power, or illegal levies, all of which are categorized as serious criminal violations that must be firmly addressed. Efforts to prevent corruption, collusion, and nepotism (KKN) are the responsibility of every individual, including civil servants within the Indonesian National Police. Preventive measures are not only carried out by enforcing laws and regulations, but also through implementing effective control systems throughout the organization. Several methods can be applied to reduce the risk of fraud, such as establishing a strong internal control system, fostering a culture of integrity within the organization, creating an environment that discourages fraudulent behavior, developing anti-fraud policies and procedures, building effective communication systems, and conducting periodic audits. According to Hadisantoso (2011:113), efforts to prevent fraud can be achieved through the implementation of an effective internal control system, creating an ethical organizational culture, and establishing a whistleblowing system that allows reporting of violations.

According to Wulandari (2017), research findings indicate that the implementation of a whistleblowing system plays an important role in uncovering violations of law within organizations. This is consistent with the opinion of Jogiyanto (2015), who states that whistleblowing systems are highly effective in preventing fraud and detecting financial irregularities. Research conducted by Meulia (2016:2) also explains that the implementation of internal control and whistleblowing systems can reduce opportunities for fraud and prevent misconduct that harms various stakeholders. The study by Yuniarti (2017) and Lisnawati (2021) further shows that effective internal control systems and the implementation of whistleblowing systems have a positive and significant influence on fraud prevention.

The Internal Control System (ICS) is an important tool for ensuring that organizational governance operates properly, preventing misconduct, and improving accountability. According to the American Institute of Certified Public Accountants (2018:44), an internal control system is defined as a process influenced by management, boards of directors, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives related to financial reporting reliability, operational effectiveness and efficiency, and compliance with applicable laws and regulations.

The evaluation of the Internal Control System generally refers to the framework developed by the Committee of Sponsoring Organizations of the Treadway Commission (2013:12). According to COSO, there are five main components of internal control, namely the control environment, risk assessment, control activities, information and communication, and monitoring.

Whistleblowing is the disclosure of violations of law, unethical conduct, or immoral actions committed by employees or organizational leaders that may harm the organization or stakeholders. Such disclosures are reported to parties within the organization who have the authority to take action against the violation (KNKG, 2008:3). In the Guidelines for the Violation Reporting System (Whistleblowing System) issued by the National Committee on Governance Policy (2008:6), the whistleblowing system is divided into three dimensions: structural aspects, operational aspects, and maintenance aspects.

According to Jensen and Meckling (1976:309), the relationship between principals (superiors) and agents (subordinates) is often influenced by information asymmetry, which creates opportunities for abuse of authority. The implementation of internal control systems and whistleblowing systems helps reduce this asymmetry and increase organizational credibility. This is further supported by Mayer et al. (1995:710), who stated that public trust in institutions is a crucial factor in encouraging community participation in reporting violations. Therefore, the effectiveness of a whistleblowing system greatly depends on public trust in the mechanisms implemented.

Fraud prevention is defined by the Financial and Development Supervisory Agency (2008:37) as an integrated effort aimed at addressing the factors that cause fraud (fraud triangle), namely reducing opportunities and pressures that may encourage individuals to commit fraud, while also minimizing rationalization or justification for such actions. The Fraud Triangle concept developed by Donald Cressey (1953:15) explains that fraud occurs when three main elements are present: pressure, opportunity, and rationalization. Through the implementation of internal control systems and whistleblowing systems, opportunities for fraud can be reduced by strengthening supervision and establishing effective reporting channels.

Furthermore, BPKP (2008:38) states that fraud prevention can be carried out through several measures, including the implementation of anti-fraud policies, standardized prevention procedures, organizational controls, monitoring techniques, and increased awareness of fraud risks.
Based on the problems and theoretical foundations discussed above, the hypotheses in this study can be formulated as follows:

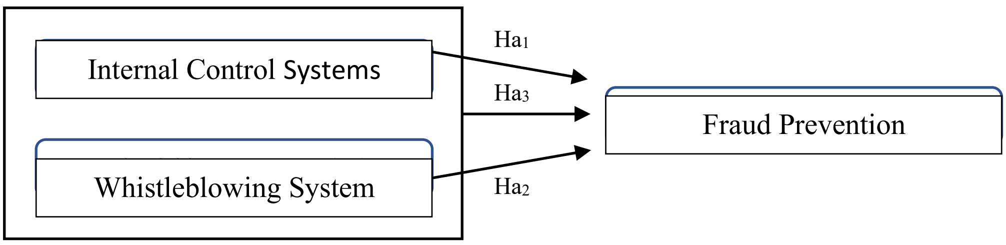

Figure 1.Framework Research

RESEARCH METHODOLOGY

The approach used in this study was a quantitative approach with a survey method. The total population consisted of 78 members, all of whom were selected as research samples from the Traffic Unit of Bandar Lampung Police Resort. According to Suharsimi Arikunto (2010:112), if the number of subjects is fewer than 100, it is better to include the entire population as the sample. However, if the population exceeds 100, approximately 10–15% or 20–25% or more may be taken as the sample. Data collection was conducted using a questionnaire consisting of 64 statement items based on a Likert scale for each variable, including 23 items for the Internal Control System variable, 21 items for the Whistleblowing System variable, and 20 items for the Fraud Prevention variable.

The results of the validity test for all three research variables showed that all statement items were declared valid, with calculated correlation values higher than the r-table value (0.361). In addition, the reliability test results indicated that all statement items for each research variable had Cronbach's Alpha values greater than 0.6, meaning that the research instruments were considered reliable and could be used for data collection. Classical assumption tests were also conducted, including normality, multicollinearity, and heteroscedasticity tests. Furthermore, hypothesis testing was carried out both partially (t-test) and simultaneously (F-test), supported by the coefficient of determination analysis.

RESULT AND DISCUSSION

Based on the results of the normality test using the Kolmogorov-Smirnov method, a significance value (Asymp. Sig) of 0.200 was obtained, which is greater than 0.05. This indicates that the data in this study were normally distributed. The results of the normality test can be seen in the following table.

Table 1. Normality Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		78
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	5.07964387
Most Extreme Differences	Absolute	.087
	Positive	.081
	Negative	-.087
Test Statistic		.087
Asymp. Sig. (2-tailed)		.200c,d

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Source : Smart PLS3, 2026

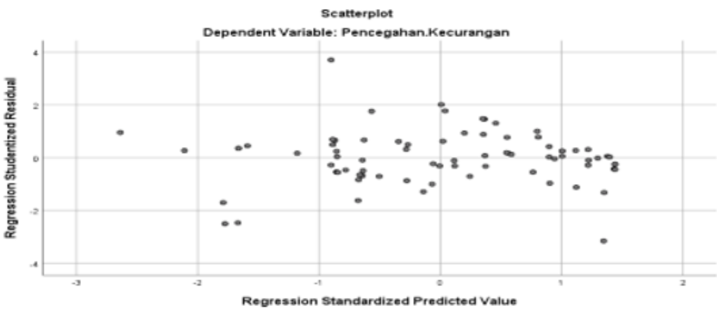

Figure 2. Results of the Hteroscedasticity Test

The tolerance values for the multicollinearity test on the Internal Control System variable (X1) and the Whistleblowing System variable (X2) were both 0.913, which is greater than 0.1. Meanwhile, the Variance Inflation Factor (VIF) values for both independent variables were 1.095, which is less than 10. Therefore, it can be concluded that there is no multicollinearity among the independent variables in the regression model. The results of the multicollinearity test can be seen in the following table.

Table 2. Results of the Multicollinearity Test

Coefficients[a]		
		Collinearity Statistics
Model	Tolerance	VIF
(Constant)		
Sistem.Pengendalian.Internal	.913	1.095
Whistleblowing.System	.913	1.095

a. Dependent Variable: Pencegahan.Kecurangan

Source : Smart PLS3, 2026

Based on the results of the heteroscedasticity test using the scatterplot method, the distribution of points appeared to spread randomly both above and below the number 0 on the Y-axis and did not form a specific pattern. Therefore, it can be concluded that there was no heteroscedasticity problem in the regression model used in this study. The results of the heteroscedasticity test can be seen in the following figure.

Table 3. Regression test Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	5.902	8.584		.688	.494
Sistem.Pengendalian.Internal	.036	.077	.030	.469	.640
Whistleblowing.System	.859	.066	.836	12.961	.000

a. Dependent Variable: Pencegahan.Kecurangan

Source : SPSS 24, 2026

Based on the data table above, the regression equation obtained is: Ŷ = 5.902 + 0.036 X1 + 0.859 X2 + e. The equation indicates that if all independent variables are assumed to have a constant value of zero, the fraud prevention value will be 5.902. Every one-unit increase in the Internal Control System variable will increase fraud prevention by 0.036, and every one-unit increase in the Whistleblowing System variable will increase fraud prevention by 0.859.

Furthermore, the results of the partial hypothesis testing (t-test) showed that:

(a) The t-test result for the Internal Control System variable (X1) on the Fraud Prevention variable (Y) obtained a t-value of 0.469 < t-table value of 1.992 and a significance value of 0.640 > 0.05. This means that the Internal Control System variable does not have a significant effect on fraud prevention among members of the Traffic Unit of Bandar Lampung Police Resort.

(b) The t-test result for the Whistleblowing System variable (X2) on the Fraud Prevention variable (Y) obtained a t-value of 12.961 > t-table value of 1.992 with a significance value of 0.000 < 0.05. Therefore, it can be concluded that the Whistleblowing System variable has a significant effect on fraud prevention among members of the Traffic Unit of Bandar Lampung Police Resort.

Table 4. F Test

ANOVA[a]					
Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	4983.647	2	2491.824	94.064	.000b
Residual	1986.814	75	26.491		
Total	6970.462	77	Total		

a. Dependent Variable: Pencegahan.Kecurangan
b. Predictors: (Constant), Whistleblowing.System, Sistem.Pengendalian.Internal

Source : SPSS 24, 2026

The simultaneous hypothesis test (F-test) produced an F-value of 94.064, which is greater than the F-table value of 3.118, with a significance value of 0.000 < 0.05. This indicates that the Internal Control System and Whistleblowing System simultaneously have a significant effect on fraud prevention among members of the Traffic Unit of Bandar Lampung Police Resort.

Table 5. Results of the Coefficient of Determination Test

Model Summary[b]

Control (N=xx)				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.846[a]	.715	.707	5.14693

a. Predictors: (Constant), Whistleblowing.System, Sistem.Pengendalian.Internal
b. Dependent Variable: Pencegahan.Kecurangan

Source : SPSS 24, 2026

Based on the table above, the Adjusted R Square value is 0.707. This indicates that 70.7% of the variation in fraud prevention can be explained by the Internal Control System and Whistleblowing System variables, while the remaining 29.3% is influenced by other variables not examined in this study.

The results of the hypothesis test indicate that the Internal Control System does not have a significant effect on fraud prevention. This finding supports previous studies conducted by Lisnawati (2021) and Yuniarti (2017), which showed that internal control systems significantly influence fraud prevention. However, the results of this study are also supported by research conducted by Usman dkk (2015) and Jalil (2018), which found that internal control systems did not significantly affect fraud prevention because weaknesses in the control system owned by individuals, such as authority in regulating processes, positions, and responsibilities, can create opportunities for fraud to occur (Albrecht, 2011:36).

The evaluation results indicate that the control culture within the Bandar Lampung Police Resort has not fully supported fraud prevention efforts. The condition is reflected in the monitoring process, which still has several weaknesses, including the ineffectiveness of direct supervision in the traffic sector. In practice, the monitoring function of the Internal Control System (ICS) remains weak, where internal auditors often only report findings without providing concrete recommendations for improvement. This is reinforced by research conducted by Putra (2020:82), which explains that internal supervision tends to be merely formalistic without any follow-up actions. In line with this, (2012:56) states that weak and inadequate monitoring can reduce the effectiveness and transparency of the internal control system as a whole, causing many personnel to lack understanding of the importance of effective communication within the organization.

According to COSO (2013:23), transparent communication is essential in building an effective internal control system, thereby ensuring that procedures and policies can be implemented consistently. To prevent ongoing fraud, stronger internal supervision and increased awareness among all parties within the organization are necessary. This is supported by Albrecht et al. (2011), who explained that the implementation of a strong internal control system can reduce opportunities for fraud to occur.

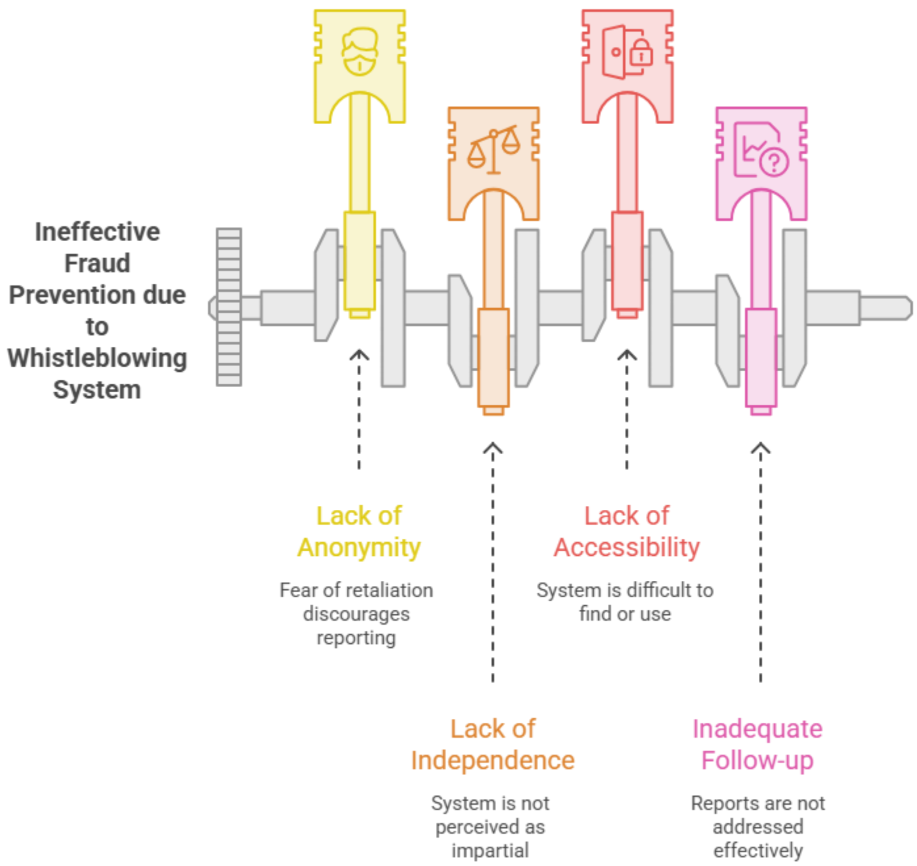

Figure 3. Hypothesis Test Indicate That the Whistleblowing System

The results of the hypothesis test indicate that the whistleblowing system has a significant effect on fraud prevention. This finding is consistent with previous studies conducted by Nugroho (2015) and Maulida and Bujairuni (2021). According to Albrecht et al. (2011:118), a whistleblowing system can operate effectively if it fulfills four main criteria, namely the principles of anonymity, independence, accessibility, and adequate follow-up actions. An effective whistleblowing system can encourage public participation and organizational employees to be more willing to take action in preventing fraud by reporting incidents they experience or witness.

Currently, reporting applications such as hotline and complaint applications are already available; however, public awareness and personnel willingness to use these facilities remain relatively low. This finding is also in line with research conducted by Putra (2020:85), which states that the success of a Whistleblowing System (WBS) greatly depends on users' trust in the system.

The results of the simultaneous hypothesis test indicate that the Internal Control System and Whistleblowing System together have a significant effect on fraud prevention among members of the Traffic Unit of Bandar Lampung Police Resort. This finding is supported by previous studies conducted by Yuniarti (2017) and Lisnawati (2021), which concluded that the implementation of effective internal control systems and whistleblowing systems can significantly improve fraud prevention efforts.

An effective internal control system, supported by a well-functioning whistleblowing system, can strengthen supervision, reduce opportunities for fraud, and encourage transparency and accountability within the organization. According to Committee of Sponsoring Organizations of the Treadway Commission (2013), internal control serves as a process designed to provide reasonable assurance regarding the achievement of organizational objectives, particularly in operational effectiveness, compliance, and prevention of irregularities.

Meanwhile, the implementation of a whistleblowing system provides a safe channel for reporting violations and unethical conduct occurring within the organization. According to Albrecht et al. (2011), fraud prevention becomes more effective when organizations create an environment that supports openness, ethical behavior, and strong monitoring mechanisms. Therefore, the integration of internal control systems and whistleblowing systems is essential in building a professional, transparent, and accountable organizational culture within the Police institution. This condition occurs because many reporters feel afraid of retaliation or negative consequences from reporting violations. According to Indonesian Law No. 13 of 2006 concerning the Protection of Witnesses and Victims, every whistleblower must be guaranteed security and protection; however, the implementation of such protection has not been fully optimized within the Traffic Unit of Bandar Lampung Police Resort (Setiawan, 2021:38).

Referring to the theory of fraud prevention proposed by the Financial and Development Supervisory Agency (2008:38), adequate supervision is one method of preventing fraud through effective control techniques. With proper control techniques, fraud can be minimized by reducing pressure, opportunities, and rationalization that trigger fraudulent behavior, as explained by Donald Cressey and supported by Albrecht et al. (2011:657). This finding is also reinforced by previous studies conducted by Samuji (2019), Monika Budiman (2019), and Putyita and Febriani (2020), which concluded that internal control and whistleblowing systems simultaneously have a positive and significant influence on fraud prevention.

CONCLUSION

Partially, the Internal Control System did not have a significant effect on fraud prevention among members of the Traffic Unit of Bandar Lampung Police Resort, while the whistleblowing system had a significant effect on fraud prevention among members of the same unit. Simultaneously, the Internal Control System and the whistleblowing system significantly influenced fraud prevention among members of the Traffic Unit of Bandar Lampung Police Resort. The coefficient of determination analysis showed that the Internal Control System and whistleblowing system contributed 70.7% to fraud prevention, while the remaining 29.3% was influenced by other variables not examined in this study. The evaluation of the Internal Control System (ICS) and Whistleblowing System (WBS) within the Police institution indicates that both play important roles in fraud prevention. Weaknesses in the control culture, insufficient protection for whistleblowers, and delays in follow-up actions remain major challenges. Therefore, efforts to strengthen supervision through improvements in monitoring systems, increasing WBS accessibility, and providing continuous education to the public and personnel are necessary.

It is important to establish comprehensive regulations regarding various forms of misconduct, police services beyond statutory provisions, gratification, and disciplinary violations or legal sanctions if fraud is committed by police officers. A statement of commitment should also be created to support the implementation of the violation reporting system and encourage active participation in reporting fraud or violations occurring within the Police institution. Furthermore, periodic evaluations of the Internal Control System should be conducted to improve understanding of the importance of an effective ICS, strengthen internal supervision by involving independent parties, and develop an integrated performance appraisal system using the evaluation results of the WBS. In addition, training and education should be provided to the public and police personnel regarding the implementation of the WBS. The institution should also guarantee the anonymity and security of whistleblowers in accordance with applicable regulations and improve transparency in the follow-up process of reports, including providing feedback to reporters.

DECLARATION OF AI AND AI ASSISTED TECHNOLOGIES IN THE WRITING PROCESS

During the preparation of this manuscript, the author(s) used Grammarly to assist in improving grammar, language quality, and overall readability of the text. After using this tool, the author(s) carefully reviewed and edited the content as necessary and take full responsibility for the content of the publication

AUTHORS' CONTRIBUTION

Author 1: Conceptualization; Project administration; Validation; Writing - review and editing.
Author 2: Conceptualization; Data curation; In-vestigation.
Author 3: Data curation; Investigation.

DECLARATION OF COMPETING INTEREST

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

REFERENCES

Albrecht, W. S., Albrecht, Chad O., Albrecht, Conan C., dan Zimbelman, Mark F. 2011. *Fraud Examination*, Fourth Edition. South-Western, Cengage Learning.

American Institute of Certified Public Accountants. 2018. *Codification of Statements on Auditing Standards*. U.S. Auditing Standards - AICPA.

Arens, Alvin A., Elder, Randal J., Beasley, Mark S., dan Hogan, Chris E. 2016. *Auditing and Assurance Services: An Integrated Approach*, Sixteenth Edition. Pearson.

Arikunto, S. 2010. *Prosedur Penelitian Suatu Pendekatan Praktik*. Jakarta: Rineka Cipta.

Badan Pengawas Keuangan dan Pembangunan (BPKP). 2008. *Fraud Auditing*, edisi kelima. Bogor: Pusdiklatwas BPKP.

Brief, A. P., & Motowidlo, S. J. 1986. "*Prosocial Organizational Behaviors*". The Academy of Management Review, Vol. 11, No. 4, p. 710–725.

Brown, A.J., Lewis, D., Moberly, R., Vandekerckhove, W. 2014. *International Handbook on Whistleblowing Research*. UK: Edward Elgar Publishing Limited.

COSO. (2013). Internal Control - Integrated Framework. Committee of Sponsoring Organizations of the Treadway Commission.

Graham, Lynford. 2015. *Internal Control Audit and Complience: Documentation and Testing Under the New COSO Framework*. Wiley.

Inawati, W.A., dan Sabila, F.H. 2021. "Pencegahan Fraud: Pengaruh Whistleblowing System, Government Governance dan Kompetensi Aparatur Pemerintah". E-Jurnal Akuntansi, Vol. 31, No. 3, hlm. 731-745.

Jalil, F. Y. 2018. "*Internal Control, Anti-Fraud Awareness, and Prevention of Fraud*". Etikonomi: Jurnal Ekonomi, Vol. 17, No.2, hlm. 297 – 306.

Jensen, M. C., & Meckling, W. H. (1976). "Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure." Journal of Financial Economics, 3(4), 305–360.

Komite Nasional Kebijakan Governance (KNKG). 2008. *Pedoman Sistem Pelaporan Pelanggaran (Whistleblowing System)*. Jakarta: KNKG.

Lisnawati. 2021. "Pengaruh Penerapan Sistem Pengendalian Internal Pemerintah Terhadap Pencegahan Fraud Atas Pengelolaan Dana Bantuan Sosial Di Kabupaten Bone". Universitas Muhammadiyah Makassar.

Maulida, W. Yulian dan Bunga Indah Bayunitri. 2021. "*The Influence of Whistleblowing System toward Fraud Prevention*". International Journal of Financial, Accounting, and Management (IJFAM), Vol. 2, No. 4, p. 275-294.

Mardiasmo. (2018). Akuntansi Sektor Publik. Andi Offset.

Mayer, R. C., Davis, J. H., & Schoorman, F. D. (1995). "An Integrative Model of Organizational Trust." Academy of Management Review, 20 (3), 709–734.

Meulila, Cut. 2016. "Pengaruh Pengendalian Internal dan Komitmen Organisasi terhadap Pencegahan *Fraud* Pengadaan Barang pada PT. Telkomsel Cabang Medan". Universitas Sumatera Utara Medan.

Miceli, M. P., & Near, J. P. (1992). Blowing the Whistle: The Organizational and Legal Implications for Companies and Employees. Lexington Books.

Murtin, Alek. 2015. "*Internal Control*: Peran dan Perkembangannya". Jurnal Akuntansi dan Investasi, Vol. 1, No. 1, hlm. 1-10.

Near, J. P., & Miceli, M. P. 1985. "*Organizational Dissidence: The Case of Whistle-Blowing*". Journal of Business Ethics, Vol. 4, No. 1, p. 1–16.

Nugroho, V Octaviary. 2015. "Pengaruh Persepsi Karyawan Mengenai *Whistleblowing System* terhadap Pencegahan *Fraud* dengan Perilaku Etis sebagai Variabel Intervening pada PT. Pagilaran. Universitas Negeri Yogyakarta.

Puryati, Dwi dan Sonia Febriani. 2020. "*The Consequence of Whistleblowing System and Internal Control toward Fraud Prevention: A Study on Indonesian State Owned Enterprise*". International Journal of Business and Technology Management, Vol. 2 No. 3, p. 35-48.

Putra, D. P. (2020). "Implementasi Whistleblowing System di Kepolisian". Jurnal Akuntansi Publik, 6(1), 80–90.

Samuji, Putri I. 2019. "Pengaruh Sistem Pengendalian Internal dan *Whistleblowing System* terhadap Pencegahan Kecurangan (*Fraud*) (Studi Kasus pada PT. Pupuk Kujang Cikampek)". Universitas Pasundan Bandung.

Setiawan, A. (2021). "Evaluasi Sistem Pengendalian Internal di Sektor Publik". Jurnal Manajemen Pemerintahan, 9 (2), 30–40.

Sujana, I K., Suardikha, I M. S., dan Laksmi, P.S.P. 2020. "*Whistleblowing System, Competence, Morality, and Internal Control System Against Fraud Prevention on Village Financial Management in Denpasar*". E-Jurnal Akuntansi, Vol. 30, No. 11, hlm. 2780-2794.

Usman, B. Azis, Taufik, T., dan Rasuli, M., 2015. "Pengaruh Kelola Pemerintahan dan Pengendalian Internal terhadap Pencegahan Kecurangan (Studi pada SKPD Pemerintah Kabupaten Indragiri Hilir)". Jurnal Ekonomi, Vol. 23, No. 4, hlm. 18 – 34.

Wulandari, Trisna. 2017. "Pengaruh Budaya Organisasi, Peran Audit Internal, dan *Whistleblowing System* terhadap Pencegahan Kecurangan (Studi pada Inspektorat Jenderal Kementerian Keuangan)". Universitas Islam Negeri Syarif Hidayatullah Jakarta.

Yuniarti, Rozmita Dewi. 2017. "*The Effect of Internal Control and Anti-fraud Awareness on Fraud Prevention (A Survey on Inter-governmental Organizations)"*. Journal of Economics, Business, and Accountancy Ventura, Vol. 20, No. 1, p. 113-124.