

The Effect of Organizational Culture, Anti-Fraud Awareness on Fraud Prevention with the Effectiveness of the Whistleblowing System as a Moderating Variable

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Article Info	Abstract
Keywords: ○ Organizational Culture; ○ Anti-Fraud Awareness; ○ Fraud Prevention; ○ Whistleblowing system Effectiveness;	Purpose – This research aims to obtain empirical evidence about the effect of organizational culture, anti-fraud awareness on fraud prevention with the effectiveness of the whistleblowing system as a moderating variable Design/methodology/approach – This research uses quantitative research. This research was conducted using a questionnaire distributed to all individuals who work in the government sector (Dinas Kopersi Usaha, Kecil dan Menengah Kota Bekasi). 65 questionnaires were distributed via Whatsapp social media. Each questionnaire distributed contained 38 statements to be answered by respondents. From the distribution of questionnaires carried out, 30 respondents who provided answers were obtained from the Dinas Kopersi Usaha, Kecil dan Menengah Kota Bekasi. To get the results of this study, researchers used PLS SEM Version 3.0. Findings – The results of this study found that Organizational Culture has a positive and insignificant effect on fraud prevention, Anti-Fraud Awareness has a positive and insignificant effect on fraud prevention, The effectiveness of the whistleblowing system can strengthen the relationship between organizational culture and fraud prevention, The effectiveness of the whistleblowing system can strengthen the relationship between anti-fraud awareness and fraud prevention, This can be applied to government agencies. sector, namely by strengthening a culture of integrity through exemplary leadership, ethics training, and rewards for honest behavior. Anti-fraud awareness is increased through routine education, effective communication, and monitoring. And the whistleblowing system must be safe and transparent with fair follow-up. The p value of the Organizational Culture variable on Fraud Prevention is 0.471, Anti-Fraud Awareness on Fraud Prevention has a p value of 0.019, The effectiveness of the whistleblowing system moderates Organizational Culture on Fraud Prevention has a p value of 0.729, The effectiveness of the whistleblowing system moderates Anti-Fraud Awareness on Fraud Prevention has a p value of 0.895. Originality/value – This research focuses on fraud prevention, where this research is a new research in discussing the relationship between organizational culture, anti-fraud awareness and the effectiveness of the whistleblowing system.
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INTRODUCTION

Governments or institutions are often involved in fraudulent acts where according to the report of the Corruption Eradication Commission (KPK), there were 120 agencies involved in criminal acts of corruption throughout 2022, the number increased from the previous year as many as 108 cases. It was noted that the criminal acts handled by the KPK occurred mostly in district and city government agencies, namely 65 cases, an amount equivalent to 54.16% of the total corruption cases in that period.

The next highest number of corruption cases were in ministries and institutions with 26 cases, followed by provincial governments with 16 cases, BUMN/BUMD with 12 cases, and DPR/DPRD with 1 case. On the other hand, the KPK did not find any cases of corruption in commissions (non-structural institutions), the majority of corruption cases successfully handled by the KPK in 2022 were related to gravity or bribery with a total of 100 cases. Followed by corruption in the procurement of goods or services with 14 cases, money laundering (TPPU) with 5 cases, and extortion with 1 case. From 2004 to 2022, KPK has handled 1,351 criminal cases. District and city government agencies also occupied the top position of the most agencies that committed criminal acts of corruption in that period, namely 548 cases, then the number of criminal acts of corruption that occurred in ministries or institutions was 422 cases. Followed by the provincial government 174 cases, BUMN / BUMD 109 cases, DPR / DPRD 76 cases, and commissions 22 cases. The increase in fraud cases in government institutions can be caused by various interrelated factors. Weak internal supervision and lack of accountability in budget management and policies create opportunities for fraudulent practices. Many institutions still rely on manual systems, which are more vulnerable to manipulation, while a deep-rooted culture of corruption makes fraudulent acts commonplace. In addition, the lack of ethics education and awareness of integrity among government employees also contributes to the increase in these cases. Weak law enforcement and a sense of security from punishment also make fraudsters feel fearless in committing fraud. The pressure to achieve targets or gain personal gain further exacerbates this condition.

Some examples of fraud that occur in the government agency sector such as bribery, abuse of authority, embezzlement of state assets, and extortion are extraordinary criminal acts, (Ministry of Finance of the Republic of Indonesia (DJKN), 2022) , This fraud action creates a broad impact, both in terms of state financial losses and decreased public trust. Therefore, systematic prevention efforts are needed to ward off potential fraud, narrow the space for perpetrators to move, and identify high-risk activities and there is a need for reforms in supervision, strengthening of accountability systems, and implementation of policies that encourage transparency and integrity across all government institutions. (Nengseh dwi Yuni, Suharno, 2020; 19), fraud globally undermines public trust in institutions, reduces transparency, and discourages investment and civic participation. Major cases, especially in the digital age, damage the reputation of a country or company to a large extent. Restoring trust requires transparency, strict oversight, legal accountability, and public education on the importance of integrity.

This research focuses on three main factors in fraud prevention, namely organizational culture, anti-fraud awareness, and the effectiveness of the whistleblowing system. Previous research shows different findings regarding the relationship between these three variables

and fraud prevention. This indicates a research gap that needs to be further investigated in order to provide a deeper understanding and produce an effective fraud prevention strategy in the government and institutions.

LITERATUR REVIEW

Attribution Theory

Attribution theory was first put forward by Fritz T Heider in 1958, stating that to explain a certain event, a person will provide a plausible reason regarding the cause of the event. According to (Hanafi kartini, 2022) attribution theory states that when individuals observe the behavior of others, they try to determine whether it is caused internally or externally, internally caused behavior is behavior that is believed to be under the personal control of the individual himself in a conscious state such as personality traits, awareness and abilities.

Organizational Culture

Organizational culture is the basic or basic opinions and beliefs as well as the value of practices that are shared by the entire community in an organization (Habudi, 2020) , Moeljono Djokosantoso (2003) in the journal (Rojuaniah, 2012) states that corporate culture or management culture or also known as work culture is the dominant values that are disseminated within the organization and referred to as the employee's work philosophy.

Anti-Fraud Awareness

Anti-fraud awareness according to Bank Indonesia (2011) is an effort to foster awareness of the importance of fraud prevention efforts by all parties in the organization.

Whistleblowing System Effectiveness

The whistleblowing system is part of the internal control system in preventing irregularities and fraud and strengthening the implementation of good governance practices (KNKG, 2008).

Fraud Prevention

Fraud prevention is defined by (Sudarmo, 2002) as an integrated effort that can suppress the occurrence of factors causing fraud, namely opportunity, encouragement, and rationalization.

Hypotheses Development

Organizational culture has an important role in fraud prevention because organizational culture is a form of effort to minimize fraud caused by individual or group actions, so fraud can be prevented by a good organizational culture where by creating a work environment that is transparent, ethical and has integrity and is supported by applicable norms, based on research (Reskia, 2022) states that organizational culture has a positive and insignificant effect on fraud prevention. So it can be concluded that the higher the organizational culture in the company, the more afraid to commit fraudulent acts,

H₁: Organizational culture has a positive effect on fraud prevention



Anti-Fraud Awareness is an effort to increase awareness of the importance of fraud prevention by all parties related to individuals and company organizations, the existence of anti-fraud awareness is expected to minimize fraud both employees and organizational management, through high anti-fraud awareness can foster concern and sensitivity to all parties regarding the dangers of fraud, based on research. In line with previous research (Kartadjumena and Indriyati, 2021) states that anti-cheating awareness can moderate the relationship between SPIP and fraud prevention, (Budiantoro, et al., 2022) , states that anti-fraud awareness has a significant effect on fraud prevention, so it can be concluded that the higher the Anti-Fraud Awareness in the Company, the smaller the fraud.

H₂: Anti-fraud awareness has a positive effect on fraud prevention

The whistleblowing system has an influence in strengthening organizational culture on fraud prevention, with effective whistleblowing employees will feel more courageous to report acts of fraud, this creates an organizational culture that is transparent, ethical and honest which in turn can prevent fraud within the company. In addition, whistleblowing can also encourage employees to pay more attention to ethics and integrity in carrying out their duties. Thus reducing the possibility of fraud, thus the effectiveness of the whistleblowing system is very important in strengthening organizational culture in fraud prevention In line with research (Riyanto and Arifin, 2022) states that the whistleblowing system has a significant effect on fraud prevention.

H₃: Whistleblowing System Effectiveness Strengthens Organizational Culture on Fraud Prevention.

The effectiveness of the Whistleblowing system can increase anti-fraud awareness among employees and plays an important role in fraud prevention, where by creating a safe environment and the existence of anti-fraud awareness and support in reporting fraud the organization will be able to better detect and prevent harmful actions and employees will have the courage to report fraud actions So with this the whistleblowing system strengthens anti-fraud awareness in fraud prevention. In line with research (Riyanto and Arifin, 2022) states that the whistleblowing system has a significant effect on fraud prevention.

H₄: The Effectiveness of Whistleblowing System Strengthens Anti-Fraud Awareness on Fraud Prevention.

RESEARCH METHOD

The population used in this research is all individuals who work in the government sector (Bekasi City Cooperative, Small and Medium Enterprises Office). In this study using snowball sampling. Snowball sampling is a data source sampling technique, which at first is small in number, gradually becomes large, thus the number of data source samples will get bigger, like a snowball rolling, gradually becoming large (Masrukhin, 2014) , by distributing questionnaires, researchers sent questionnaires to all individuals who work in the government sector (Bekasi City Cooperative Office, Small and Medium Enterprises), The snowball method has great potential to access hidden populations and expand the network of respondents through recommendations of individuals involved. This can increase data depth and time efficiency. However, this method is at risk of bias due to limited social networks, as well as ethical issues if participants feel pressured. In addition, snowballing can limit the generalizability of research results and reduce the diversity of respondents,

making the results difficult to apply to a wider population.

Table 1. Research Objects

No.	Variables	Indicator	Statement
1.	Lestari & Ayu (2021)	Establishment of Anti-Fraud Policy	1. Agency establishes anti-fraud policy
			2. Commitment between management and agency employees to implement anti-fraud activities
		Standard Preventive Procedures	3. With the separation of internal control functions, it can create conditions for mutual checking between functions.
			4. Adequate review and operation system for computer systems
			5. The existence of automatic fraud detection procedures in the system
		Control Techniques	6. Agencies provide a clear division of tasks
			7. Agency enforces adequate controls on access to computer terminals
			8. The agency applies a control manual to files used in computer processing.
		Fraud sensitivity	9. Agencies have the qualifications of prospective employees must get special attention
			10. Agencies should implement effective brainstorming procedures
			11. Every employee is reminded and encouraged to report any suspicious transactions or other employee activities.
			12. Employees are not allowed to work overtime without proper supervision.
			13. Employees are required to take annual leave
2.	Priscillia Sumendap, Willy hidayat,	Innovation and risk-taking	14. Some important urgent decisions can be made by individuals



	Anggun Prabowo, Hartono, Sartika, Ratih Kumala Sari, Febryanti Wahyuningrum, Haryono Umar (2019)	Attention to detail	15. The planning process can go through a set of steps and timelines
		Result orientation	16. The agency has a strong commitment from leaders to monitor and control the achievement of their division's targets.
		Individual orientation	17. Agency leaders tend to maintain a team orientation of high performers
		Team orientation	18. Always try to maintain cohesiveness with other employees in carrying out an activity
		Aggressiveness	19. A climate of healthy competition between individuals at work
		Stability	20. Submission of actual performance results to superiors
3.	Fina Dwi Prajanti, Kurnia Krisna Hari, Nina Sabrina, Rahmat Basuki (2024)	Create and maintain a culture of honesty and high ethics	21. The agency has a positive work environment and management sets an example.
			22. Appropriate recruitment and promotion system
			23. Discipline is applied to all
			24. Every organ of the agency can work with the principle of honesty and support the high value of discipline at work.
		Carry out evaluation of anti-fraud and control processes	25. Internal controls are implemented and monitored by the agency
		Develop an adequate monitoring process	26. Procedures are in place to identify, assess and mitigate fraud risks
			27. Agencies oversee employee activities by implementing and monitoring the implementation of organizational procedures and policies.
			28. Agencies evaluate management's efforts to identify fraud risks
			29. Agencies evaluate the implementation of procedures and policies to prevent fraud.



4.	Zahrotul Wardaha, Anita Carolinaa, Anis Wulandaria (2022)	Structural Aspects	30. I am willing to participate and commit to implementing a <i>whistleblowing system</i> to prevent fraud.
			31. I am not willing to report fraudulent actions that occur
			32. A person who manages a <i>whistleblowing system</i> is someone who has a attitude.
		Operational Aspects	33. I use a pseudonym or anonymity when reporting a fraud or violation.
			34. I do not agree if the whistleblower uses a pseudonym
			35. My report of fraud or misconduct should be investigated further.
			36. I feel burdened by the implementation of the <i>whistleblowing system</i> at the agency where I work.
		Maintenance Aspects	37. Conduct periodic evaluations of the <i>whistleblowing system</i> program to improve its effectiveness.
			38. The place where I work does not conduct evaluation meetings on the <i>whistleblowing system</i> program regularly
			39. Rewarding an individual for whistleblowing fraud (indirectly) so that the identity of the whistleblower .

Source: Author's data (2024)

Based on the results of the table above, the results of convergent validity with loading factors are obtained, all indicator loading factors have values above 0.70, so they can be declared valid. On the other hand, convergent validity can also be measured by calculating each indicator on the average variance extracted (AVE). The requirement for calculating AVE is if the AVE value is more than 0.5, then the item in the variable is considered to have sufficient convergent validity (Ghozali, 2016; Hair et al., 2011).

RESULTS

Respondent Demographics

The research was conducted in 1 government sector, namely the Bekasi City

Cooperative, Small and Medium Enterprises Office as the sample of this research. With 25 male respondents and 5 female respondents, the majority of respondents were between 34 and 37 years old. Of these, 5 people have a SMA / SMK degree, 1 person has a Diploma iii, 20 people have a Bachelor's degree, 4 people have a Master's degree. In addition to respondents who have served for more than 5 years, there are 23 people with the position level of head of the cooperative subdivision, data manager, treasurer, executive staff, facilities and infrastructure staff.

Convergent Validity and Reliability Test

There are two criteria for assessing whether the outer model (measurement model) meets the convergent validity requirements for reflective constructs, namely outer loading > 0.7 , and average variance extracted (AVE) > 0.5 , then the items on the variable are considered to have sufficient convergent validity (Hair J et al., 2014). Based on the results of data processing, the results of convergent validity are obtained with a loading factor value above 0.70, so it can be declared valid. In addition, the results of calculating convergent validity with AVE, obtained the AVE value of each variable has a value of more than 0.50. So it can be stated that the data in this study have met the criteria for convergent validity. In conducting reliability tests in PLS, there are two methods, namely Cronbach's alpha and composite reliability (Abdilah Willy, 2015), Cronbach's alpha measures the lower limit of the reliability value of an item, while composite reliability measures the true value of the reliability of a construct. The reliability test is strengthened by the expected Cronbach's alpha value of 0.70 for each indicator. Based on the results of the reliability test, it shows that all variables in this study have Cronbach alpha and composite reliability values and each has a value > 0.7 , which means that it has met the reliability test criteria.

Hypothesis Test

Hypothesis testing in this study can be seen from the results of the model calculation using the PLS bootstrapping technique. From the results of the bootstrapping calculation, the statistical t value of each relationship or path will be obtained. This hypothesis testing is set at a significance level of 0.05. The hypothesis can be accepted if the original sample value is in accordance with the hypothesis. The results of the calculation for hypothesis testing in this study, using the direct effect of the independent variable on the dependent variable and the moderating variable, are as follows.

Tabel 2. Path Coefisient

Nomor	Struktur Path	Prediksi	Original Sample (O)	P-value
1	BO > PK	+	0,154	0,471
2	KAF > PK	+	0,604	0,019
3	EWS memoderasi BO > PK	+	0,072	0,729

4	EWS memoderasi KAF > PK	+	0,072	0,895
R-Square			0,769	
Adjusted R-Square			0,721	

Sumber: SmartPLS (2024)

Explanatory

The results of the analysis of organizational culture research are in line with the hypothesis seen from the Original Sample .154, and the results of the P-value on the Organizational Culture variable on Fraud Prevention produce a value of 0.471 which means that the P-value is greater than the significance value of 0.05 This means that it has no significant effect and is in the expected direction. This shows that the higher the Organizational Culture in the company, the higher the fraud prevention.

The results of the analysis of anti-fraud awareness research are in line with the hypothesis seen from the Original Sample 0.604, and the results of the P-value on the Organizational Culture variable on Fraud Prevention produce a value of 0.019, which means that the P-value is smaller than the significance value of 0.05 This means that it has a significant effect and is in the expected direction. This shows that the higher the Anti-fraud Awareness of the company , the higher the fraud prevention.

The results of the analysis of the research on the effectiveness of the Whistleblowing System moderating Organizational Culture on Fraud Prevention are in line with the hypothesis seen from the Original Sample .072, and the results of the P-value on the WhistleBlowing System Effectiveness variable moderating Organizational Culture on Fraud Prevention produce a value of 0.729 which means that the P-value is greater than the significance value of 0.05. This shows that the Effectiveness of the WhistleBlowing System is in line with the hypothesis but not significant Organizational Culture on Fraud Prevention.

The results of the analysis of the research on the effectiveness of the WhistleBlowing System moderating Anti-Fraud Awareness on fraud prevention are in line with the hypothesis seen from the Original Sample 0.072, and the results of the P-value on the WhistleBlowing System Effectiveness variable moderating Anti-Fraud Awareness on Fraud Prevention produce a value of 0.895 which means that the P-value is greater than the significance value of 0.05. This shows that the Effectiveness of the WhistleBlowing System is in line with the hypothesis but not significant Anti-fraud Awareness on Fraud Prevention.

DISCUSSIONS

Organizational Culture has a statistically insignificant positive effect on fraud prevention.

This study shows that organizational culture has an important role in preventing fraud, based on respondents who are employees who work for government agencies (Dinas Koperasi, small and medium enterprises of Bekasi city) seen from the high answers to the dimensions of innovation and risk taking with the indicator statement regarding "Some important urgent decisions can be made by individuals". Employees agree to this statement because according to employees the decision must be completed immediately to minimize

the time set, this is in line with research (Reskia, 2022) which provides results that Organizational Culture has a Positive and insignificant effect on Fraud Prevention. Thus this research a very interesting topic to discuss. With the integrity and norms of each individual in a good agency, it will improve the organizational culture, it will further reduce a person's intention to commit fraud, because, this organizational culture is the most important part in an agency or company in making fraud prevention. Based on these results, the application of a good organizational culture has policies and regulations and a comfortable work environment for employees so that it can encourage wholeness and minimize fraud so as to produce more benefits in fraud prevention.

Anti-fraud awareness has a statistically insignificant positive effect on fraud prevention.

This study shows that Anti-fraud awareness has an important role in fraud prevention. Based on responses from respondents who are employees who work for government agencies (Bekasi City Cooperative, small and medium enterprises), it can be seen from the high answers to the dimensions of a high culture of honesty and ethics, because according to employees, the existence of a high culture of honesty and ethics in a person's personality will increase awareness of attending fraud, this is in line with research (Prajanti et al., 2024) which provides results that Anti-fraud Awareness affects Fraud Prevention. Thus this research is a very interesting topic to discuss, with the existence of self-awareness in each individual, it will further reduce a person's intention to commit fraud, because, Anti-fraud awareness is also the most important part in an agency but the Company in fraud prevention. Based on these results, with Anti-fraud awareness, each individual has an awareness of the policies and regulations of the agency, so as to encourage compliance and minimize fraud so that and increase fraud prevention in the agency.

Whistleblowing system effectiveness does not strengthen Organizational Culture on Fraud Prevention

The results of this study indicate that the effectiveness of the Whistleblowing system does not strengthen the relationship between organizational culture and fraud prevention, basically the effectiveness of the Whistleblowing system is a fraud reporting system and has an important role in detecting and preventing fraud in organizations and agencies, but only relying on the system alone is not enough to strengthen the existing organizational culture in fraud prevention. where more effective fraud prevention involves efforts that focus on changing organizational behavior, individual awareness, and adequate ethics education, the commitment of leaders, and strengthening integrity values, without these efforts the whistleblowing system may not be able to have an impact, where more effective fraud prevention involves efforts that focus on changing organizational behavior, awareness of individuals, as well as adequate ethics education, whitout commitment from leadership and reinforcement of integrity values, the whistleblowing system may not have a significant long-term impact on the culture of fraud prevention. Where seen in the first statement, namely I am willing to participate and commit to implementing the whistleblowing system to prevent fraud, the majority of respondents answered strongly disagree, in the eighth statement, namely I feel burdened by the implementation of the

whistleblowing system where I work where the majority of respondents answered strongly disagree. So it can be concluded that from the respondents' answers, the application of the whistleblowing system in government agencies is still a consideration for employees where some employees answer strongly disagree and other employees answer strongly agree, so with this the effectiveness of the whistleblowing system is not enough to strengthen organizational culture towards fraud prevention.

Whistleblowing system effectiveness does not strengthen Anti-Fraud Awareness on Fraud Prevention

The results of this study indicate that the Whistleblowing system does not strengthen anti-fraud awareness on fraud prevention, Anti-fraud awareness supported by Whistleblowing system practices has little chance of fraud prevention. This is due to several influencing factors where lack of adequate protection on Whistleblowing and lack of individual awareness. With insufficient security and protection of individual identities, it tends to scare whistleblowers because it will provide a risk of discriminatory actions that can harm employees' careers. This is in line with previous researchers (Utami, 2019) which explains that the whistleblowing system has a negative and significant effect on disclosure cases of fraud, which means that the existence of whistleblowing in the company is not strong enough for individual awareness of fraud prevention, therefore for whistleblowing to strengthen the awareness of each individual, it is necessary to have strong integrity between whistleblowing and individuals and support transparency between agencies. So it can be concluded that the role of the whistleblowing system in government agencies is still not sufficient to strengthen Anti-fraud awareness of fraud prevention.

CONCLUSIONS

This study came to the following conclusions: (1) Organizational Culture has a statistically insignificant positive effect on fraud prevention. The results showed that the higher the Organizational Culture in the agency, the higher the fraud prevention; (2) Anti-fraud Awareness has a statistically significant positive effect on fraud prevention. The results show that the higher the awareness of the act of fraud, the more it will make someone reluctant to commit fraud, which means that fraud prevention in the agency will increase. (3) The effectiveness of the Whistleblowing system does not strengthen the relationship between Organizational Culture and Fraud Prevention. The results show that the higher the organizational culture and the lack of implementation of the whistleblowing system, the effectiveness of the whistleblowing system is not enough to strengthen Organizational Culture on Fraud Prevention. (4) The effectiveness of the Whistleblowing system does not strengthen the relationship between anti-fraud awareness and fraud prevention. The results show that the higher the individual's awareness of fraud and the lack of implementation and adequate security regarding the whistleblowing system, the effectiveness of the whistleblowing system is not enough to strengthen anti-fraud awareness on fraud prevention.

Theoretical implications

The results of this study are expected to add to the academic literature and can be used to develop the same problem, this research can be used as a reference in testing



organizational culture variables, Anti-fraud awareness as an independent variable, Fraud Prevention as a dependent variable and the effectiveness of the Whistleblowing system as a moderating variable, Organizational culture contributes significantly to fraud prevention by instilling integrity values, increasing anti-fraud awareness, strengthening internal controls, and supporting strong leadership. However, organizational culture can also work against fraud prevention if there is a culture of impunity, fear of retaliation, group norms that are permissive of fraud, and a lack of sanctions or enforcement. Therefore, it is important to create a culture that supports ethics, transparency, and a secure reporting system to prevent fraud.

Managerial Implications

This research produces findings that are useful for universities and the Bekasi City Office of Cooperatives, Small and Medium Enterprises which work to provide strengthened understanding of organizational culture, anti-fraud awareness, which can encourage and increase integrity values and create an ethical culture with a clear code of ethics that can also prevent fraud. By implementing this, it can be effective in reducing fraud and bringing long-term benefits to the growth and welfare of the organization or company.

Policy Implications

The results of this study can help regulators and the government to be able to prevent fraud through increased training and awareness by strengthening understanding of organizational culture and anti-fraud awareness, the government as a regulator needs to review policies such as organizational culture, anti-fraud awareness, so as to improve employee welfare and support the smooth running of the agency, the government or regulator can also issue standards that require a Whistleblowing system. This standard can prevent fraud in the agency and is expected to reduce the work environment with high integrity and awareness of fraud.

Limitation

The limitation of this study is that all research variables, namely organizational culture variables, anti-fraud awareness as an independent variable, fraud prevention as a dependent variable and the effectiveness of the whistleblowing system as a moderating variable, are measured using a questionnaire, so that the data obtained is the respondent's perception. Respondents were obtained via WhatsApp, so the questionnaire obtained was not guided in detail in filling it out. Therefore, it can have the possibility of respondents' subjectivity to the statements submitted and also have obstacles in waiting for confirmation from respondents.

Suggestions

For further researchers, further research needs to be carried out because there are still limitations in research that integrates the concepts of organizational culture and anti-fraud awareness so that researchers not only enrich academic literature but also provide a foundation for developing more ethical and good work practices, besides that they can use different and more focused research objects, and use more varied respondent criteria for

further research, and To strengthen fraud prevention, organizations need to instill a culture of integrity through regular training, strengthen internal monitoring and control systems, and provide a safe and anonymous whistleblowing system. In addition, there needs to be a firm disciplinary policy, training on anti-fraud awareness, application of technology for early detection, and strengthening of operational procedures to ensure transparency and accountability. These steps will help create a more ethical and transparent work environment.

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