

**PENGARUH *WHISTLEBLOWING SYSTEM*, SIKAP, DAN  
BUDAYA ORGANISASI TERHADAP PENCEGAHAN *FRAUD*  
DI BIDANG PERPAJAKAN**

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**ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh *whistleblowing system*, sikap, dan budaya organisasi terhadap pencegahan *fraud* di bidang perpajakan. Variabel dependen dalam penelitian ini adalah pencegahan *fraud* dan variabel independen dalam penelitian ini adalah *whistleblowing system*, sikap, dan budaya organisasi. Penelitian ini menggunakan data primer dengan melakukan penyebaran kuesioner. Sampel yang digunakan dalam penelitian ini merupakan karyawan yang bekerja di KPP Pratama Jakarta Cakung dan melibatkan sebanyak 66 responden dengan pemilihan sampel berdasarkan teknik *Convenience Sampling*. Pengujian hipotesis pada penelitian ini dilakukan melalui analisis regresi linear berganda dengan menggunakan software SPSS 26. Hasil dari penelitian ini menunjukkan bahwa *whistleblowing system* berpengaruh positif terhadap pencegahan *fraud* di bidang perpajakan, sikap berpengaruh positif terhadap pencegahan *fraud* di bidang perpajakan, dan budaya organisasi berpengaruh positif terhadap pencegahan *fraud* di bidang perpajakan.

**Kata kunci:** *whistleblowing system*, sikap, budaya organisasi, pencegahan *fraud*, pelaporan

# **THE EFFECT OF WHISTLEBLOWING SYSTEM, ATTITUDE, AND ORGANIZATIONAL CULTURE ON FRAUD PREVENTION IN TAXATION**

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## ***ABSTRACT***

*This study aims to examine the effect of the whistleblowing system, attitudes, and organizational culture on the prevention of fraud in the taxation sector. The dependent variable in this study is fraud prevention and the independent variables in this study are the whistleblowing system, attitudes, and organizational culture. This study uses primary data by distributing questionnaires. The sample used in this study were employees who worked at KPP Pratama Jakarta Cakung and involved 66 respondents with sample selection based on the Convenience Sampling technique. Hypothesis testing in this study was carried out through multiple linear regression analysis using SPSS 26 software. The results of this study indicate that the whistleblowing system has a positive effect on the prevention of fraud in the taxation sector, attitudes have a positive effect on the prevention of fraud in the taxation sector, and organizational culture has a positive effect on the prevention of fraud in the taxation sector.*

**Keywords:** *whistleblowing system, attitude, organizational culture, fraud prevention, reporting*