

# THE INFLUENCE OF INTERNAL AUDITORS, INTERNAL CONTROL SYSTEM, WHISTLEBLOWING SYSTEM AND ORGANIZATIONAL COMMITMENT TO FAKE PREVENTION

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# THE INFLUENCE OF INTERNAL AUDITORS, INTERNAL CONTROL SYSTEM, WHISTLEBLOWING SYSTEM AND ORGANIZATIONAL COMMITMENT TO FAKE PREVENTION (FRAUD)

(Empirical Study at PT. Pertamina Hulu Energi)

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## Abstract

The main objective of this research is to determine the influence of the Internal Auditor, Internal Control System, Whistleblowing System, and Organizational Commitment to Fraud Prevention. The independent/independent variables in this study are the influence of the Internal Auditor, the Internal Control System, the Whistleblowing System, the Commitment of the Organization. Meanwhile, the dependent/dependent variable is Fraud Prevention. The purpose of this study is to examine the effect of the Internal Auditor on fraud prevention (Fraud), examine the effect of the Internal Control System on fraud prevention (Fraud), examine the effect of the Whistleblowing system on fraud prevention (Fraud), examine the effect of Organizational Commitment on fraud prevention, testing the influence of the Internal Auditor, Internal Control System, Whistleblowing system and Organizational Commitment to fraud prevention (Fraud). This study's population is the population in this study are all employees who work in the Finance & Accounting division, corporate audit, and subsidiaries of PT. Pertamina Hulu Energi. While the sample used a purposive sampling method, amounting to 100 respondents.

**Keywords:** Auditor, SPI, Whistleblowing, Commitment, (Fraud)

## PENGARUH AUDITOR INTERNAL, SISTEM PENGENDALIAN INTERNAL, WHISTLEBLOWING SYSTEM DAN KOMITMEN ORGANISASI TERHADAP PENCEGAHAN KECURANGAN (FRAUD)

(Studi Empiris Pada PT. Pertamina Hulu Energi)

## Abstrak

Tujuan utama dari penelitian ini adalah untuk mengetahui Pengaruh Auditor Internal, Sistem Pengendalian Internal, Whistleblowing System dan Komitmen Organisasi terhadap Pencegahan Kecurangan (Fraud). Variabel bebas/independen dalam penelitian ini adalah Pengaruh Auditor Internal, Sistem Pengendalian Internal, Whistleblowing System, Komitmen Organisasi. Sedangkan variabel terikat/dependennya adalah Pencegahan Kecurangan (Fraud). Tujuan penelitian ini adalah Untuk menguji pengaruh Auditor Internal terhadap pencegahan kecurangan (Fraud), menguji pengaruh Sistem Pengendalian Internal terhadap pencegahan kecurangan (Fraud), menguji pengaruh Whistleblowing sistem terhadap pencegahan kecurangan (Fraud), menguji pengaruh Komitmen Organisasi terhadap

pencegahan kecurangan (*Fraud*), menguji pengaruh Auditor Internal, Sistem Pengendalian Internal, *Whistleblowing system*, dan Komitmen<sup>13</sup> organisasi terhadap pencegahan kecurangan (*Fraud*). Populasi dalam penelitian ini adalah Populasi dalam penelitian ini adalah seluruh karyawan yang bekerja di divisi *Finance & Accounting*, Audit perusahaan dan anak perusahaan PT. Pertamina Hulu Energi. Sedangkan sampelnya menggunakan metode *sampling purposive* yang berjumlah 100 responden.

**Kata Kunci:** *Auditor, SPI, Whistleblowing, Komitmen, (Fraud)*

## INTRODUCTION

Discussing fraud in Indonesia is tantamount to discussing endless paths. Fraud is again getting a lot of media attention as the current dynamic and center of attention. The rise of news regarding investigations that have taken place in government and private bodies indicates that there have been irregularities and fraud within the agency or company itself. Cheating means dishonesty and cheating. It can be concluded that fraud has the elements of an act that violates the law, is carried out by people inside and outside the organization for personal or group gain, and directly or indirectly harms other parties. Fraud can occur anywhere and is not discriminatory in this incident, making no organization immune to it.

Likewise, with the phenomenon in Pertamina as a national energy company in recent years, where there has been a replacement of leaders in a relatively short time, namely replacing the president and board of directors three times in less than 4 years.

The 6C values application is<sup>6</sup> based on the Decree of the President Director of PT Pertamina (Persero) No.Kpts-022 / COOOOO / 2013-S0 concerning the Application of the 6C 01 Values of

Pertamina and its Subsidiaries (Operational Holding), namely:

CLEAN, SELF-CONFIDENT, COMMERCIAL, COMPETITIVE, CUSTOMER FOCUSED, ABILITY.

One of the values that Pertamina and its subsidiaries have committed is clean, so a series of methods and actions have been made so that the company remains committed to keeping Pertamina and its subsidiaries clean and free from the possibility of fraud in them.

Like the phenomenon of the launch of Making Indonesia 4.0 (industrial revolution 4.0), which is the digital era that<sup>29</sup> currently running, characterized by the<sup>12</sup> increasing connectivity, interaction, boundaries between humans, machines, and other resources that are increasingly converging through information and communication technology, the fourth industrial revolution was also marked by the optimal use of information technology and communication, so that all processes create high efficiency and quality.

So through the website, email, and electronic database, employees of Pertamina Hulu Energi and its subsidiaries, have the convenience of reporting (whistleblowing system) the occurrence of corruption, bribery,

gratification, conflicts of interest, theft, fraud, ethical violations, and code of conduct including in a manner online fill in and make a declaration that employees are free and not involved in a conflict of interest and have followed the existing code of conduct. Pertamina is a company that has built and implemented a whistleblowing system as a form of control mechanism since 2008; more specifically, this system was launched on August 12, 2008. Several important things have become the focus of implementing the whistleblowing system at Pertamina, namely corruption, fraud, conflict of interest, code of conduct, and increased discipline.

## LITERATURE REVIEW

### Agency Theory

According to<sup>17</sup> Jensen and Meckling's theory, this agency relationship is a contract in which one or more parties (principal) assign the other party (agent) to perform services and delegate authority in decision<sup>16</sup> making. This relationship is called agency theory. Agency theory emphasizes the importance of company owners (shareholders) handing over the management of the company to experts (agents) who better understand how to run the company (Sutedi, 2011).

<sup>3</sup> The flexibility of management in managing funds in order to achieve maximum results for the company can lead to maximizing additional economical for personal interests (the interests of<sup>3</sup> agents) with burdens and costs that must be borne by the company, so that in presenting reports on the use and management of funds by agents not reporting the company's financial information by the

<sup>10</sup> actual. Agency cost includes costs for supervision by shareholders; costs incurred by management to produce transparent reports, including independent audit fees and internal controls;

### <sup>1</sup> Information Asymmetry Theory

Definition of Information Asymmetry is when managers have access to information on company prospects that are not owned by parties outside the company.

The definition of information asymmetry according to Scott (2009: 105) is as follows: "Frequently, one type of participant in the market (sellers, for example) will know something about the assets being traded another type of participant (buyers) does not know. When this situation exists, the market is said to be characterized by information asymmetry."

### Fraud

According to Black (1990), the definition of fraud is <sup>2</sup> "Fraud is a generic term embracing all the various means which human ingenuity can devise, which are resorted to by one individual, to get an advantage over another by false representation. No definite and in the variable rule can be laid down as general proposition in defining fraud, as it includes surprise, trick, cunning and unfair ways by which another is cheated."

In general, it can be said that fraud is an intentional misstatement of a truth or a situation that is hidden from a material fact that can influence other people to commit an act or act that is detrimental to it, usually an error but in some cases (mostly done on purpose) it may be a crime; misrepresentation/misrepresentation

(misstatement) which is careless / without calculation and inconsistent results in influencing or causing others to act or act; a loss that arises as a result of general information or misrepresentation (misstatement), concealment of material facts or careless / without calculation which influences other people to act or act detrimental to them.

### **Internal Auditor**

Arens et al. (2012: 16) defines the internal auditor as follows. "Internal auditors are employed by all types of organizations to audit for management. Internal auditor's responsibilities vary considerably, depending on the employer. Accounting area. Many internal auditors are involved in operational auditing or have expertise in evaluating computer systems".

### **Definition of a whistleblowing system**

A whistleblower is an employee or community who reports fraudulent practices that occur within the company or government, where the report can be submitted directly by internal or external parties who know the occurrence of fraudulent practices. Susmanschi (2012) adds that the whistleblower phenomenon arises when reports of employees who are suspected of making mistakes in the workplace need to be followed up by making disclosures for the public interest.

A whistleblower is often understood as someone who first discloses or reports actions that are considered illegal at work to the organization's internal authority or public monitoring agency. The disclosure is not always based on the reporter's good faith, but the aim is to reveal crimes or

misappropriations that he knows about (Semendawai, 2011).

There are two criteria for a whistleblower, the first criterion for a whistleblower to submit or disclose a report to the competent authority or the mass media, hoping that the alleged crime can be caught and uncovered. The second criterion, whistleblowers, are insiders, namely people who disclose alleged violations and crimes at their workplace or where they work. So, whistleblowers know the alleged violation or crime because they are at their workplace (Semendawai, 2011).

The goal is so that institutions' protection witness or the whistleblower can protect it, and the disclosed report can be investigated further. By entering into the witness protection system, whistleblowers have the rights they deserve (Semendawai, 2011).

### **The effectiveness of implementing the Whistleblowing system**

The whistleblowing system is a violation reporting system that is still relatively new to be implemented in Indonesia. To encourage the creation of GCG (Good Corporate Governance) and provide benefits for improving the quality of GCG implementation in Indonesia.

A Whistleblowing System program can be said to be effective if it can reduce the number of violations due to the SPP / WBS program's implementation for a certain period. The effectiveness of the application of SPP / WBS, among others, depends on:



- a. Conditions that make employees who witness or know about a violation want to report it;
- b. Company attitudes towards retaliation that may be experienced by whistleblowers;

**Organizational Commitment**

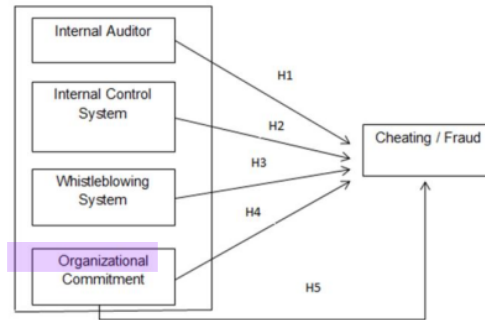
The commitment that employees have to the organization is an employee's effort to get involved in the company. The commitment of employees is influenced by factors that come from internal and external employees. According to Minner (2013), organizational commitment is influenced by the following factors.

- a. Personal factors such as age, gender, level of education, work experience, and personality.
- b. Job characteristics such as the scope of position, challenges in work, role conflicts, level of difficulty at work
- c. Characteristics of the structure, such as the organization's size, the form of the organization, the presence of a workers union, and the level of control exercised by the organization towards employees.
- d. Work experience, someone's experience affects the level of employee commitment to the organization. Employees who are new and who have worked for a long time have different levels of commitment.

**Research design**

From the theoretical basis above, the research design can be described as follows:

**Figure 1.**



associative research. This study aims to determine the effect of the Internal Auditor, Internal Control System, Whistleblowing System, and Organizational Commitment as independent variables on fraud detection and prevention as the dependent variable.

**RESEARCH METHODS**

This type of research uses associative causal analysis, in which there is a causal relationship between 2 (two) variables, namely the dependent variable and the independent variable. Causal design is useful for knowing the relationships between variables or useful for analyzing how one variable affects another variable (Sekaran, 2013: 30). The implementation of this study aims to determine the influence of the role of the Internal Auditor, Internal Control System, Whistleblowing System, and Organizational Commitment as independent variables on fraud detection and prevention as the dependent variable.

**Population**

According to Sugiyono (2013: 115), the definition of the population is as follows: "Population is a generalization area consisting of objects or subjects that have certain qualities and characteristics that are

determined by researchers to be studied and then draw conclusions." The population in this study were all employees who worked at the company and its subsidiary PT. Upstream Energy Mining and not all of these populations will be the research object, so that further sampling is needed.

#### <sup>11</sup> Sample

According to Sugiyono (2011: 118-127), the sample is part of the population's number and characteristics. Samples are carried out if the population is large, and the researcher cannot study everything in the population. Therefore, sampling can represent a population (Cooper and Schindler, 2006). This study's sample was employees who worked in the Finance & Accounting division, the company's Internal Audit, and its subsidiary PT. Pertamina Hulu Energi.

#### CONCLUSION

The investigation, which took place in both government and private agencies, indicates irregularities and fraud within the body or the company itself. Cheating means dishonesty and dishonesty. So it can be concluded that copy has elements of unlawful conduct, committed by people inside and outside the organization for personal or group gain, and directly or indirectly harms the other party. Fraud can happen anywhere and is not discriminatory if no organization is immune to it. Therefore, the purpose of this study is to test the influence of internal auditors on fraud prevention, test the effectiveness of the internal control system on fraud prevention, test the effect of the Whistleblowing system on fraud prevention, test the influence of

Organizational Commitment to Fraud prevention, test the impact of Internal Auditors, Internal Control Systems, Whistleblowing systems, and Organizational Commitment to fraud prevention.

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# THE INFLUENCE OF INTERNAL AUDITORS, INTERNAL CONTROL SYSTEM, WHISTLEBLOWING SYSTEM AND ORGANIZATIONAL COMMITMENT TO FAKE PREVENTION

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