

ABSTRACT

This research is a quantitative research aimed at obtaining empirical evidence on the factors that influence the prevention of state assets misappropriation. Governance theory and attribution theory serve as the theoretical foundation for this research. Governance theory is employed to examine the influence of the whistleblowing system and internal control on preventing state assets misappropriation, while attribution theory is used to assess the effect test of the interaction between fraud awareness and both the whistleblowing system and internal control.

This research utilizes the Structural Equation Modeling-Partial Least Square (SEM-PLS) method. The independent variables are the whistleblowing system and internal control, while the dependent variable is the prevention of state assets misappropriation. Fraud awareness acts as a moderating variable. The sample comprises 169 employees from the Central Bureau of Statistics (BPS) of Bengkulu Province. Data was collected through an electronic mailed survey using Google Forms, with a response rate of 102,42%. The data was subsequently processed using WarpPLS version 8.0.

The analysis results indicate that both the whistleblowing system and internal control have a positive effect on preventing state assets misappropriation at a 95% confidence level. Additionally, fraud awareness also moderates the influence of internal control on preventing state asset misappropriation at the same confidence level. However, fraud awareness does not moderate the impact of the whistleblowing system on preventing state asset misappropriation at a 95% confidence level.

Keywords: Whistleblowing System, Internal Control, Fraud Awareness, Prevention of State Assets Misappropriation