

ABSTRACT

This research aims to examine the effect of the Reward and Punishment System, Effectiveness of Internal Control System, Organizational Commitment, Integrity, and Competence on fraud prevention in higher education. This research method uses a survey by distributing questionnaires to 140 employees of higher education institutions in Bengkulu who were selected as samples through purposive sampling techniques. Of the 140 questionnaires distributed, 121 questionnaires were successfully returned. There were 15 questionnaires that were not returned, and 4 questionnaires did not meet the criteria, so that the total final sample was 121 respondents. The data were analyzed using descriptive statistical analysis techniques and multiple linear regression analysis with the help of the IBM Statistical Product and Service Solutions (SPSS) version 25 program. The results of the analysis showed that the Reward and Punishment System, Effectiveness of Internal Control System, and Competence had a positive and significant effect on fraud prevention. Integrity and Organizational Commitment did not have a significant effect on fraud prevention.

Keywords : Reward and Punishment System, Effectiveness of Internal Control System Organizational Commitment, Integrity, Competence, Fraud Prevention, Higher Education.