

## ***ABSTRACT***

*This study was conducted to examine the influence of three organizational factors on fraud prevention, namely the internal control system, whistleblowing system, and good corporate governance. These variables were selected due to their relevance to each component of the fraud triangle theory: pressure, opportunity, and rationalization. The object of this research is PT Bank Rakyat Indonesia, Sungai Penuh Branch Office, which was chosen due to its inclusion in a sector with a high level of fraud vulnerability.*

*This research employed a quantitative approach using a survey method. Primary data were collected through the distribution of questionnaires to 57 employees of PT Bank Rakyat Indonesia, Sungai Penuh Branch Office. Each item in the questionnaire was assessed using a Likert scale ranging from 1 to 5 to measure respondents' perceptions of each variable. The collected data were analyzed using multiple linear regression with the assistance of SPSS version 23 to examine the effect of each variable on fraud prevention.*

*The results of the analysis indicate that the internal control system, whistleblowing system, and good corporate governance have a positive and significant effect on fraud prevention. These findings affirm that fraud prevention efforts in the banking sector can be strengthened through the implementation of integrated supervision and governance systems, in accordance with the principles outlined in the fraud triangle theory.*

*Keywords: internal control system, whistleblowing system, good corporate governance, fraud prevention*

