

## DAFTAR ISI

|   |             |
|---|-------------|
| <b>HALAMAN JUDUL</b> .....  | <b>i</b>    |
| <b>HALAMAN PENGESAHAN</b> .....   | <b>ii</b>   |
| <b>PERNYATAAN KEASLIAN KARYA TULIS</b> .....                                | <b>iii</b>  |
| <b>KATA PENGANTAR</b> .....   | <b>iv</b>   |
| <b>DAFTAR ISI</b> .....   | <b>vi</b>   |
| <b>DAFTAR GAMBAR</b> .....  | <b>viii</b> |
| <b>DAFTAR TABEL</b> .....   | <b>ix</b>   |
| <b>DAFTAR LAMPIRAN</b> .....  | <b>x</b>    |
| <b>DAFTAR ISTILAH</b> .....   | <b>xi</b>   |
| <b>INTISARI</b> .....   | <b>xii</b>  |
| <b>ABSTRACT</b> .....   | <b>xiii</b> |
| <b>BAB I PENDAHULUAN</b> .....  | <b>1</b>    |
| 1.1 Latar Belakang .....  | 1           |
| 1.2 Rumusan Masalah .....   | 7           |
| 1.3 Pertanyaan Penelitian .....   | 8           |
| 1.4 Tujuan Penelitian .....   | 8           |
| 1.5 Motivasi Penelitian .....   | 8           |
| 1.6 Kontribusi Penelitian .....   | 10          |
| 1.7 Ruang Lingkup dan Batasan Penelitian .....                              | 11          |
| <b>BAB II LANDASAN TEORI DAN TINJAUAN PUSTAKA</b> .....                     | <b>12</b>   |
| 2.1 <i>Fraud</i> .....  | 12          |
| 2.2 <i>The Fraud Triangle Theory</i> .....                                  | 13          |
| 2.2.1 <i>Perceived Pressure</i> .....                                       | 14          |
| 2.2.2 <i>Perceived Opportunity</i> .....                                    | 15          |
| 2.2.3 <i>Rationalization</i> .....  | 16          |
| 2.3 Pencegahan <i>Fraud</i> .....   | 18          |
| 2.4 <i>Whistleblowing System</i> .....                                      | 19          |
| 2.4.1 Definisi <i>Whistleblowing</i> dan <i>Whistleblowing System</i> ..... | 19          |
| 2.4.2 Jenis <i>Whistleblowing</i> .....                                     | 20          |
| 2.4.3 Manfaat <i>Whistleblowing System</i> .....                            | 22          |
| 2.4.4 Efektivitas <i>Whistleblowing System</i> .....                        | 23          |
| 2.5 <i>Prosocial Organizational Behavior Theory</i> .....                   | 24          |
| 2.6 Penelitian Terdahulu dan Gap Penelitian .....                           | 26          |
| 2.7 Rerangka Penelitian .....   | 28          |
| <b>BAB III METODE PENELITIAN</b> .....                                      | <b>30</b>   |
| 3.1 Desain Penelitian .....   | 30          |
| 3.2 Pemilihan Objek Penelitian .....  | 30          |
| 3.3 Sumber Data dan Teknik Pengumpulan Data .....                           | 32          |
| 3.4 <i>Pilot Testing</i> .....  | 35          |
| 3.5 Teknik Analisis Data .....  | 35          |
| 3.6 Teknik Pengujian Data .....   | 38          |

|   |            |
|---|------------|
| <b>BAB IV HASIL PENELITIAN DAN PEMBAHASAN.....</b>  | <b>39</b>  |
| 4.1 Deskripsi Data .....  | 39         |
| 4.2 Profil PNM Mekaar .....   | 44         |
| 4.3 Jenis <i>Fraud</i> di PNM Mekaar .....  | 46         |
| 4.3.1 <i>Fraud</i> Waktu .....  | 46         |
| 4.3.2 <i>Fraud</i> Proses .....   | 47         |
| 4.3.3 <i>Fraud</i> Uang .....   | 47         |
| 4.4 Faktor yang Mendasari Munculnya Intensi untuk Melakukan <i>Fraud</i> di PNM Mekaar Pekanbaru..... | 49         |
| 4.4.1 <i>Perceived Pressure</i> .....   | 49         |
| 4.4.2 <i>Perceived Opportunity</i> .....  | 51         |
| 4.4.3 <i>Rationalization</i> .....  | 52         |
| 4.5 Implementasi <i>Whistleblowing System</i> di PNM Mekaar Pekanbaru .....                           | 54         |
| 4.5.1 Aspek Struktural.....   | 55         |
| 4.5.2 Aspek Operasional .....   | 62         |
| 4.5.3 Aspek Perawatan .....   | 77         |
| 4.6 Faktor Pendukung dan Penghambat Penggunaan <i>Whistleblowing System</i> .....                     | 85         |
| 4.6.1 Faktor Pendukung .....  | 86         |
| 4.6.2 Faktor Penghambat.....  | 89         |
| 4.7 Diskusi Teori .....   | 93         |
| 4.7.1 <i>The Fraud Triangle Theory</i> .....  | 93         |
| 4.7.2 <i>Prosocial Organizational Behaviour Theory</i> .....  | 96         |
| <b>BAB V SIMPULAN .....</b>   | <b>100</b> |
| 5.1 Simpulan .....  | 100        |
| 5.2 Implikasi .....   | 108        |
| 5.3 Keterbatasan dan Saran.....   | 109        |
| <b>DAFTAR PUSTAKA .....</b>   | <b>111</b> |