

***The Effect of Internal Audit Experience, Whistleblowing System,
and Audit Committee Effectiveness in Fraud Detection in State-
Owned Companies***

By Sani Muhammad

This study uses a quantitative approach to empirically analyze the effect of internal audit experience, whistleblowing system, and audit committee effectiveness in fraud detection. The population of this study includes 64 state-owned companies during 2019 to 2023. The research sample consisted of 32 companies selected using purposive sampling method. This study managed to collect a total of 160 observation data during the 2019-2023 period. The data were analyzed using panel data regression with STATA software. The results of the analysis show that internal auditor experience has a negative effect on fraud detection.. On the other hand, the whistleblowing system and the effectiveness of the audit committee does not have a significant effect on fraud detection.

Keywords: *Internal Auditor Experience, Whistleblowing System, Audit Committee, Fraud.*

**Pengaruh Pengalaman Audit Internal, *Whistleblowing System*, dan
Efektivitas Komite Audit Dalam Pendeteksian *Fraud* di
Perusahaan BUMN**

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Penelitian ini memakai pendekatan kuantitatif untuk menganalisis secara empiris pengaruh pengalaman audit internal, *whistleblowing system*, dan efektivitas komite audit dalam pendeteksian *fraud*. Populasi penelitian ini meliputi 64 perusahaan BUMN selama tahun 2019 hingga 2023. Sampel penelitian terdiri dari 32 perusahaan yang dipilih menggunakan metode purposive sampling. Penelitian ini berhasil mengumpulkan total 160 data observasi selama periode 2019-2023. Data dianalisis menggunakan regresi data panel dengan perangkat lunak STATA. Hasil analisis menunjukkan bahwa pengalaman auditor internal memiliki pengaruh pada deteksi *fraud* namun negatif. Sebaliknya, *whistleblowing system* dan efektivitas komite audit tidak memberikan pengaruh signifikan terhadap deteksi *fraud*.

Kata kunci: Pengalaman Auditor Internal, *Whistleblowing System*, Komite Audit, *Fraud*