

The Influence of the Whistleblowing System, Audit Quality, and Corporate Governance Structure on Financial Statement Fraud

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ABSTRACT

This quantitative study aims to empirically examine the effects of the whistleblowing system, audit quality, and corporate governance structure measured through managerial ownership, independent commissioners, and the audit committee on financial statement fraud. Profitability, proxied by Return on Assets (ROA), is used as a control variable. The population of this study consists of companies in the infrastructure and energy sectors listed on the Indonesia Stock Exchange (IDX) during the 2022–2024 period. The sample was obtained using a purposive sampling technique, resulting in 123 companies and a total of 369 observations. Data analysis in this study employed descriptive statistics, regression model selection tests, classical assumption tests, and hypothesis testing using Stata version 17. The results indicate that the whistleblowing system, managerial ownership, independent commissioners, and audit committee have no significant effect on financial statement fraud. However, audit quality, as proxied by auditor industry specialization, has a significant negative effect on financial statement fraud.

Keywords: Whistleblowing System, Audit Quality, Corporate Governance Structure, Financial Statements Fraud

Pengaruh *Whistleblowing System*, Kualitas Audit, dan *Corporate Governance Structure* Terhadap Kecurangan Laporan Keuangan

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ABSTRAK

Penelitian kuantitatif ini dimaksudkan untuk menguji secara empiris mengenai pengaruh *whistleblowing system*, kualitas audit, serta *corporate governance structure* dengan indikator kepemilikan manajerial, komisaris independen, serta komite audit terhadap kecurangan laporan keuangan. Pada studi ini, peneliti menggunakan variabel kontrol profitabilitas dengan proksi *Return On Asset* (ROA). Populasi pada studi ini yakni terdiri dari dua sektor yakni sektor infrastruktur serta energi yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2022-2024. Pengumpulan sampel menggunakan teknik *purposive sampling* dan memperoleh data sebanyak 123 perusahaan yang dijadikan sebagai sampel, dengan keseluruhan 369 data observasi. Analisis data dalam studi ini menggunakan statistik deskriptif, uji pemilihan regresi, uji asumsi klasik, serta uji hipotesis dengan alat olah data stata versi 17. Hasil pengujian data menjelaskan bahwa variabel *whistleblowing system*, kepemilikan manajerial, komisaris independen, serta komite audit tidak memberi pengaruh terhadap kecurangan laporan keuangan. Sedangkan, variabel kualitas audit yang diproksikan dengan spesialisasi industri auditor berpengaruh negatif signifikan terhadap kecurangan laporan keuangan.

Kata Kunci: *Whistleblowing System*, Kualitas Audit, *Corporate Governance Structure*, Kecurangan Laporan keuangan