

## ABSTRAK

Nama : SRI MAYANG  
Program Studi : Program Magister Ilmu Akuntansi  
Judul : PENGARUH AUDIT INTERNAL DAN *GOOD CORPORATE GOVERNANCE* TERHADAP PENGUNGKAPAN *FRAUD* DENGAN *WHISTLEBLOWING SYSTEM* SEBAGAI VARIABEL MODERASI PADA PERUSAHAAN BUMN YANG TERDAFTAR DI BEI

Penelitian ini bertujuan untuk menganalisis pengaruh audit internal dan *good corporate governance* terhadap pengungkapan *fraud* dengan *whistleblowing system* sebagai variabel moderasi. Populasi dalam penelitian ini adalah perusahaan BUMN yang terdaftar di BEI tahun 2019-2023 yaitu sebanyak 27 perusahaan. Sampel ditentukan dengan *purposive sampling* diperoleh 21 perusahaan. Metode analisis data menggunakan analisis data panel *Moderated Regression Analysis* (MRA) dengan menggunakan *software Eviews 13*. Hasil penelitian menunjukkan bahwa audit internal berpengaruh positif terhadap pengungkapan *fraud*, *good corporate governance tidak berpengaruh* terhadap pengungkapan *fraud* dan *whistleblowingsystem* tidak memoderasi hubungan antara audit internal dan *good corporate governance* terhadap pengungkapan *fraud*.

**Kata kunci :** *Audit internal, Good Corporate Governance, Whistleblowing System, Pengungkapan Fraud*

## **ABSTRACT**

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*Title : THE THE EFFECT OF INTERNAL AUDIT AND GOOD CORPORATE GOVERNANCE ON FRAUD DISCLOUSURE, AS WEEL AS TO EXAMINE THE ROLE OF THE WHISTLEBLOWING SYSTEM AS A MODERATING VARIABLE IN STATE-OWNED ENTERPRISES (SOES) LISTED ON THE INDONESIA STOCK EXCHANGE (IDX)*

*This study aims to analyze the effect of internal audit and good corporate governance on fraud disclosure, with whistleblowing sytem as a moderating variable. The population of this study consist of 27 state-owned enterprises (SOEs) listed on the Indonesia Stock Exchange during the period 2019-2023. Using purposive sampling,21 componies were selected as the research sample. The data were analyzed using panel data analysis through Moderated Regression Analysis (MRA) with Eviews 13 software. The results indicate that internal audit has a positive effecton fraud disclosure, while good corporate governance does not have a significant effect on fraud disclosure. Furthermore, the whistleblowing system does not moderate the relationship between internal audit and good corporate governance with fraud disclosure.*

***Keywords : Internal Audit, Good Corporate Governance, Whistleblowing System, Fraud Disclosure***