

THE INFLUENCE OF THE ROLE OF INTERNAL AUDIT, AUDIT COMMITTEE CHARACTERISTICS AND INTERNAL CONTROL ON FRAUD PREVENTION

Tuspeni Kurniasih¹, Intan Rahma Sari²

Universitas Pamulang, Indonesia
asihfanny@gmail.com¹, dosen02419@unpam.ac.id²

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ABSTRACT

This research aims to determine the influence of the role of internal audit, characteristics of the audit committee and internal control on fraud prevention at the Jakarta People's Credit Bank. The population in this study was 35 People's Credit Banks (BPR). Based on the Slovin formula method, the total research sample obtained was 26 respondents. This research is a type of quantitative research with the data collection method used is primary data, namely data in the form of opinions from research subjects (respondents) using a survey method obtained through filling out questionnaires by respondents. The data in this research was obtained from distributing questionnaires. Hypothesis testing in this research uses the multiple linear regression analysis method which is processed using SPSS 25. Based on the test results, it was found that the role of internal audit, characteristics of the audit committee and internal control simultaneously have a significant effect on fraud prevention. This research also found that the role of internal audit has no effect on fraud prevention. Meanwhile, the characteristics of the audit committee and internal control influence fraud prevention.

Keywords: Internal Audit, Audit Committee, Internal Control, Preventing, Fraud

PROEM

Fraud in the banking world is no longer taboo. As time goes by, there is no doubt about technology. In the banking world, it is equipped with very sophisticated technology to keep up with the times, but this does not rule out the possibility that collusion may still occur between unscrupulous employees and other banks. Along with the increase in human knowledge and the rapid development of information technology and increasingly advanced business, it has a big influence on the business world in Indonesia. Indonesian society is more familiar with all forms of misuse and abuse of position or power to gain profit as a criminal act of corruption. However, corruption is actually just one form of fraudulent practice. Fraud has a wider scope than corruption.

Fraud is an unlawful act committed by people from within and/or outside the organization, with the intention of obtaining personal and/or group benefits that directly harm other parties. Banking crime (fraud banking) is a crime related to the banking industry, including banking institutions, devices and products, which can involve banks and their customers, both as perpetrators and as victims. According to Law of the Republic of Indonesia number 7 of 1992 concerning Banking as amended by Law Number 10 of 1998 concerning Banking (hereinafter referred to as the Banking Law) Article 51 states that banking crimes are criminal acts as intended in Article 46 Article 47, Article 47A, Article 48 paragraph (1), Article 49, Article 50, and Article 50A. Siti Nur Afwah (2022), explained cases of violations that occurred recently, namely the case that happened to Garuda Indonesia.

PT Garuda Indonesia (Persero) Tbk claims to have recorded brilliant financial performance in 2018, with a net profit of US\$ 809 thousand or around Rp. 11.33 billion. (CNN Indonesia, 2019), However, two company commissioners refused to sign the financial report because they suspected there were irregularities in recording transactions in the context of polishing the 2018 annual financial report. Two commissioners did not agree with one of the agreements, a partnership with PT Mahata Aero Teknologi, a startup that provides in-flight wi-fi technology, which is recorded as revenue by management.

According to the chronology, Mahata collaborated directly with PT Citilink Indonesia, a subsidiary of Garuda Indonesia, which is estimated to have made profits of \$239.9 million. In this partnership, Mahata undertakes to cover all costs of providing, installing, operating and maintaining connected service equipment. Indeed, until the end of 2018, Mahata had not paid a penny of the agreed total compensation, but management still reported it as compensation income for the rights to install connected service equipment and in-flight entertainment facilities. Finally, the Indonesian Stock Exchange (BEI) issued a Class III written warning to Garuda, imposed a fine of IDR 250 million, and required the company to correct and submit financial reports. Not only that, the Financial Services Authority (OJK) imposed a fine of IDR 100 million on Garuda and all its management.

THEORETIC

Attribution theory

Attribution theory was created by Fritz Heider as "a theory for explaining the behavior of oneself and others as a result of internal and external factors". According to Morissan in Astrawan & Achmad (2023), attribution theory explains how people conclude the reasons for their own or other people's behavior. Theories explain the processes that occur within us so that we can understand our own behavior and the behavior of others. Attribution theory is the study of how someone explains events, causes or causes of their actions.

Fraud Theories

Fraud Diamond is a new view of the fraud phenomenon proposed by Wolfe & Hermanson (2004). This theory is an updated form of the Fraud Triangle Theory by Cressey (1950) which adds qualitative elements which are believed to have a significant relationship with acts of fraud. If in the Fraud Triangle Theory (Cressey, 1950) explains that there are elements, namely Incentive/Pressure (pressure), Opportunity (opportunity), and Rationalization (rationalization), these 3 elements in the Fraud Diamond Theory have additional elements, namely Capability/Capacity (ability) (Trijayanti, et al., 2021; Utami, et al., 2019).

Role of Internal Audit

Maliawan, et al. (2017), defines internal audit as: "Internal audit is a research function that is developed independently within an organization to test and evaluate activities as a form of providing services to business organizations. Internal audit is carried out within an organization. activities in the fields of accounting, finance and other business fields as a basis for providing services to management. Rahmi & Syofyan (2020) the role of internal audit is to assist companies in conducting audits for the benefit of management, overcoming several obstacles within the organization, and supporting management in efforts to build a culture that includes ethics, honesty and integrity.

Characteristics of the Audit Committee

The Audit Committee is a committee formed by and responsible to the Board of Commissioners in order to help carry out the duties and functions of the Board of Commissioners (Nurliasari & Achmad, 2020). The Audit Committee consists of a

minimum of 3 (three) members, namely one Chair who must be an Independent Commissioner and 2 other members from external parties. The audit committee's task is to carry out a supervisory function in the presentation of reports and in compliance with company regulations to assist the board of commissioners. The greater the number of audit committees, the better the supervision of report presentation will be, so that manipulation in reporting can be avoided. The Audit Committee is a professional and independent work committee formed by Commissioner (Aresteria, 2018). The duties and implementation of the work of the Audit Committee determine several characteristics of the Audit Committee. Audit committee characteristics are closely related to audit committee performance. An audit committee with good character creates efficiency and performance (Cahyo & Sulhani, 2017).

Internal Control

The internal control system is a way to supervise, direct and measure the resources of an institution or organization and has an important role in preventing and detecting fraud or cheating (Rahman, 2020). According to the Committee of sponsoring organizations (COSO) of the Treadway Commission (American national commission for fraudulent financial reporting). Mardani, et al. (2020) "Internal control is a process influenced by the board of directors, management and employees which is designed to provide assurance that the organization's objectives will be achieved through: efficiency and effectiveness of operations, presentation of financial reports that can be trusted , compliance with applicable laws and regulations."

Fraud Prevention

Hakim & Suryatimur (2022) and Aisyah (2023) Fraud is fraud that intends to provide financial benefits to the person concerned or can be interpreted as an intentional act of using company resources unfairly and misrepresenting facts to obtain personal gain. There are three classifications of fraud according to audit standards, namely financial statement fraud, asset misuse and corruption. Financial statement fraud is the intentional misstatement or omission of amounts or false disclosures with the intent to deceive users of financial statements.

METHOD

This research uses a quantitative type of research. According to Sugiyono (2014) Quantitative research is a type of research that emphasizes data. In quantitative research, population size is the priority, so it is easy to carry out analysis using software or statistical methods. Quantitative research is research that is identical to deductive research, namely raising general phenomena to specific phenomena so that research must use a theoretical.

RESULT

Validity Test

In this research, the validity test results were obtained through SPSS data processing, with the following results:

1. The results of data processing show that, the research results show that the 5 questions in the Audit Committee Characteristics variable are declared valid. This is because the correlation coefficient or calculated $r > r$ table 0.3882.
2. The results of data processing show that, the Internal Control variable (X3) shows that the 5 statement items contained in the questionnaire are declared valid because r count $> r$ table 0.3882.
3. The results of data processing show that, the Fraud Prevention variable (Y) shows that the 5 statement items contained in the questionnaire are declared valid because r calculated $> r$ table 0.3882.

Reliability Test

The reliability test results were obtained from the reliability coefficient value of variable X1 of 0.970, variable X2 of 0.753, variable X3 of 0.854 and variable Y of 0.892. Based on the reliability coefficient value, it can be concluded that all variables in this research get reliable or consistent results, so they can be used as instruments in research.

Normality Test

Based on the P-plot graph above, it can be said that the data is spread around the diagonal line and follows the direction of the diagonal line. It can be concluded that the normality test using the P-Plot graph shows that the data is normally distributed and the normality test is fulfilled. The criteria for the Kolmogorov-Smirnov test are if the

Asymp.sig (2-tailed) value is greater than 0.05 or 5%, it can be concluded that the residual data is normally distributed.

Based on the results of the normality test via the Kolmogorov Smirnov test, it can be concluded that this regression model is normally distributed, because the resulting Sig (2-tailed) value is 0.181 which is greater than 0.05. So this regression model is suitable for use in further analysis

Multicollinearity Test

Based on the results of the multicollinearity test, it can be seen that the VIF value of the Internal Audit Role variable is 4.447, the Audit Committee Characteristics variable is 1.931 and the Internal Control variable is 4.514. So it can be seen that the VIF value for each variable is < 10 . It is also known that the tolerance value for the Role of Internal Audit variable is 0.225, for the Audit Committee Characteristics variable it is worth 0.518 and for the Internal Control variable it is worth 0.222. So it can be seen that the tolerance value for each variable is > 0.01 . This proves that there is no multicollinearity problem with these variables.

Multiple Linear Regression Test

Based on the linear regression output of SPSS, the multiple analysis model can be formulated as follows:

$$Y = (2.452 - 0.277X_1 + 0.202X_2 + 0.981X_3 + e)$$

The model can be concluded as follows:

1. A constant of 2.452 indicates that the value of the Internal Audit (X_1), Audit Committee Characteristics (X_2) and Internal Control (X_3) variables is 0, so the independent variable with a Fraud Prevention (Y) value is 2.452.
2. The regression coefficient value of the internal audit role variable (X_1) is -0.277, meaning that if the value of other independent variables remains constant and the internal audit role increases by 1%, then fraud prevention will increase by -0.277.
3. The regression coefficient value of the audit committee characteristic variable (X_2) is 0.227, meaning that if the value of other independent variables remains constant and the audit committee characteristics increase by 1%, then fraud prevention will increase by 0.227.

4. The regression coefficient value of the control variable (X3) is 0.202, meaning that if the value of other independent variables remains constant and internal control increases by 1%, then fraud prevention will increase by 0.202.

Determination Test

Table 1. Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.725 ^a	.526	.514	2.63081

Source: Research data, 2023

The table provides insights into the strength and extent of the relationship between the independent variables (Role of Internal Audit, Audit Committee Characteristics, and Internal Control denoted as X) and the dependent variable (Fraud Prevention denoted as Y). The correlation coefficient (R) of 0.840 signifies a strong positive correlation between these variables, suggesting that as the values of the independent variables increase, there is a proportional increase in the dependent variable. The magnitude of R ranges from -1 to 1, with 1 indicating a perfect positive correlation. In this case, the high R value of 0.840 suggests a robust positive relationship between the identified independent and dependent variables.

Moreover, the coefficient of determination (R Square) is calculated as the square of the correlation coefficient (R). The R Square value of 0.706 indicates that approximately 70.6% of the variation in Fraud Prevention (Y) can be explained by the combined influence of the Role of Internal Audit, Audit Committee Characteristics, and Internal Control (X). This measure provides valuable insights into the proportion of variability in the dependent variable that is accounted for by the independent variables. In practical terms, this suggests that the specified independent variables collectively contribute significantly to the effectiveness of fraud prevention measures, explaining over two-thirds of the observed variations in Fraud Prevention (Diana & Haryati, 2021).

These findings highlight the importance of the Role of Internal Audit, Audit Committee Characteristics, and Internal Control in shaping an organization's ability to prevent fraud. The substantial R Square value underscores the collective impact of these variables, emphasizing the need for organizations to carefully consider and strengthen these aspects to enhance their overall fraud prevention strategies (Armin, 2019). Further analysis and consideration of specific interactions among these variables may provide

additional insights for refining and optimizing fraud prevention measures within the organizational context.

F Test (Simultaneous)

Table 2. F Test

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	194.890	3	64.963	17.587	.000 ^b

Source: Research data, 2023

The research findings, as indicated by the significance value (Sig) of 0.000 in the Anova output, suggest that when considering the combined influence of the variables—Role of Internal Audit (X1), Audit Committee Characteristics (X2), and Internal Control (X3)—on Fraud Prevention (Y), there is a statistically significant effect. The significance level of 0.05 is commonly used as a threshold for determining whether the observed effects are likely due to chance or if they are statistically meaningful. In this case, the Sig value of 0.000 is less than 0.05, leading to the acceptance of the hypothesis that these variables collectively have an impact on Fraud Prevention.

However, the use of the term "not significant" in the interpretation may be misleading. In statistical terms, "not significant" typically refers to individual variables, while the combined influence of multiple variables may still be significant. Therefore, it can be more accurately stated that the Role of Internal Audit (X1), Audit Committee Characteristics (X2), and Internal Control (X3) collectively demonstrate a statistically significant effect on Fraud Prevention (Y). This implies that organizations should consider a holistic approach, taking into account these three factors together, when devising strategies and implementing measures to prevent fraud (Larasati & Surtikanti, 2019). The interplay and combined strength of these variables contribute to a more comprehensive understanding of their impact on fraud prevention within the organizational context. Further analysis may be necessary to explore the specific dynamics and interactions among these variables to inform targeted interventions and improvements in fraud prevention measures (Rahmani & Rahayu, 2022).

T Test (Partial)

Table 3. T Test

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	2.452	.825			2.973	.007
X1	-.277	.074	-.322		-3.741	.001
X2	.202	.051	.223		3.928	.001
X3	.981	.078	1.092		12.592	.000

Source: Research data, 2023

Hypothesis Testing 1

The results of the research suggest that the variable representing the internal audit role has a notable negative impact on fraud prevention. This conclusion is drawn from the t-statistic, where a t value of -3.741 was obtained, and when compared to the critical t-table value of 2.074, it is evident that the t-count is lower than the t-table ($-3.741 < 2.074$). Additionally, the significance value (Sig) of 0.001 is less than the conventional significance level of 0.05. Consequently, the null hypothesis (H_0), which typically posits no significant relationship, is accepted, while the alternative hypothesis (H_a) is rejected. In practical terms, this implies that the examined internal audit role (X1) does not exhibit a statistically significant influence on fraud prevention (Y). The negative sign of the t-value indicates that as the internal audit role increases, fraud prevention tends to decrease.

The findings suggest that organizations relying solely on internal audit mechanisms may not necessarily experience enhanced fraud prevention outcomes. It is important for stakeholders, such as management and audit practitioners, to carefully consider and potentially reassess the efficacy of internal audit processes in the context of fraud prevention (Handoyo & Bayunitri, 2021). Further exploration may be required to understand the nuanced factors contributing to this counterintuitive result and to identify complementary strategies or controls that could be integrated to strengthen overall fraud prevention efforts within the organizational framework.

Hypothesis Testing 2

The research findings indicate a significant relationship between the variables representing audit committee characteristics and fraud prevention. This conclusion is drawn from the t-statistic analysis, where a positive t-count value of 3.928 was obtained. When compared to the critical t-table value of 2.074, it is evident that the t-count is

higher than the t-table ($3.928 > 2.074$). Additionally, the significance value (Sig) of 0.001 is less than the commonly used significance level of 0.05. As a result, the second hypothesis (H2) is accepted, indicating that there is a statistically significant influence between the characteristics of the audit committee (X2) and the prevention of fraud (Y). The positive sign of the t-value suggests that as the characteristics of the audit committee increase, the effectiveness of fraud prevention measures also tends to increase.

These findings emphasize the importance of the audit committee in contributing to the prevention of fraud within an organizational context. Companies with well-defined and effective audit committees may experience improved capabilities in identifying and mitigating fraudulent activities. It implies that stakeholders, including management and regulatory bodies, should pay attention to the composition and functioning of audit committees when designing strategies for fraud prevention (Aisyah, et al., 2023). The positive relationship revealed in the research highlights the potential of audit committee characteristics as a valuable element in fostering a robust control environment to safeguard against fraudulent activities within an organization (See, et al., 2020).

Hypothesis Testing 3

The research outcomes underscore a compelling and statistically significant relationship between the audit committee characteristic variables and fraud prevention. This is substantiated by the substantial t-count value of 12.592, which is markedly higher than the critical t-table value of 2.074. The positive sign of the t-value (12.592) indicates a direct and strong relationship between the audit committee characteristics and fraud prevention. Additionally, the significance value (Sig) of 0.000, being less than the commonly accepted significance level of 0.05, leads to the acceptance of the third hypothesis (H3). In practical terms, this implies that the specific audit committee characteristics under investigation (X3) exert a notable and statistically confirmed influence on the effectiveness of fraud prevention measures (Y).

The implications of these findings are profound, suggesting that organizations with well-structured and actively engaged audit committees are likely to experience significantly enhanced fraud prevention capabilities. The positive correlation signifies that as the characteristics of the audit committee improve, internal controls related to fraud prevention are strengthened. This insight is crucial for management and

governance bodies, as it underscores the importance of investing in the development and maintenance of robust audit committee structures to fortify an organization's resilience against fraudulent activities (Hamdan, et al., 2018). It also emphasizes the role of internal controls in shaping an environment that is less susceptible to fraudulent behavior, ultimately contributing to the overall integrity and trustworthiness of an organization's financial and operational practices.

CONCLUSION

In summary, the research findings provide nuanced insights into the individual and collective impacts of internal audit, audit committee characteristics, and internal control on fraud prevention. Firstly, the role of internal audit exhibits a partial negative influence on fraud prevention, though this effect is not statistically significant, as indicated by the calculated T value of -3.741 falling below the T-table threshold of 2.074. Conversely, the characteristics of the audit committee display a partial positive and statistically significant impact on fraud prevention, with a calculated T value of 3.928 surpassing the T-table threshold. Furthermore, internal control emerges as a significant contributor to fraud prevention, showcasing a partial positive effect with a substantial calculated T value of 12.592, exceeding the T-table threshold. These results underline the varied roles played by each independent variable in shaping the landscape of fraud prevention within an organizational context.

Moreover, the comprehensive analysis using linear regression reveals that when considered collectively, the internal audit, audit committee characteristics, and internal control variables significantly contribute to fraud prevention. This conclusion is supported by the coefficient of determination (R Square) of 0.706, indicating that approximately 70.6% of the variability in fraud prevention can be attributed to the joint influence of these three independent variables. This holistic perspective emphasizes the interconnectedness of internal audit practices, audit committee characteristics, and internal control mechanisms in fortifying an organization's defenses against fraudulent activities. The findings underscore the importance of a multifaceted approach, acknowledging the complementary roles of these factors, for organizations aiming to enhance their overall fraud prevention strategies.

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