

## ABSTRAK

Tujuan penelitian ini untuk mengetahui pengaruh *Good Corporate Governance*, Komposisi Komite Audit, dan *Whistleblowing System* terhadap Pengungkapan *Fraud*. Alasan pemilihan objek perusahaan sektor keuangan berkaitan dengan pengungkapan kasus *fraud* pada perusahaan sektor keuangan yang sangat tinggi, sedangkan perusahaan sektor keuangan merupakan perusahaan yang memiliki peran vital dalam perekonomian dan memegang kendali atas sektor keuangan di masyarakat. Penelitian ini merupakan penelitian sekunder dengan metode kuantitatif dan menggunakan teknik pengambilan sampel yaitu *purposive sampling* yang diperoleh melalui Website resmi Bursa Efek Indonesia [www.idx.co.id](http://www.idx.co.id). Proses analisis data dilakukan dengan uji regresi logistik ordinal dan uji asumsi klasik dengan bantuan *Statistical Product Service Solution* (SPSS) versi 29. Hasil penelitian menunjukkan secara parsial bahwa variabel *Good Corporate Governance* dan Komposisi Komite Audit tidak berpengaruh secara signifikan terhadap Pengungkapan *Fraud*, sedangkan variabel *Whistleblowing System* berpengaruh secara positif dan signifikan terhadap Pengungkapan *Fraud*.

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

## **ABSTRACT**

*The purpose of this study is to determine the effect of Good Corporate Governance, Audit Committee Composition, and Whistleblowing System on Fraud Disclosure. The reason for choosing the object of financial sector companies is related to the disclosure of fraud cases in financial sector companies which is very high, while financial sector companies are companies that have a vital role in the economy and control the financial sector in society. This study is a secondary study with a quantitative method and uses a sampling technique, namely purposive sampling obtained through the official website of the Indonesia Stock Exchange [www.idx.co.id](http://www.idx.co.id). The data analysis process was carried out using ordinal logistic regression tests and classical assumption tests with the help of Statistical Product Service Solution (SPSS) version 29. The results of the study showed partially that the variables Good Corporate Governance and Audit Committee Composition did not have a significant effect on Fraud Disclosure, while the Whistleblowing System variable had a positive and significant effect on Fraud Disclosure.*

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