

ABSTRACT

This study aims to investigate the effect of the internal control system on anti-corruption disclosure with audit committee effectiveness as a moderating variable. This study uses data from annual reports and sustainable reports with mining sub-sector research samples, the data obtained is analyzed using the regression method using Eviews. The results showed that the control environment did not affect anti-corruption disclosure. In contrast, risk assessment, information and communication, control activities, and supervision influenced disclosing anti-corruption within the company. The audit committee that acts as a moderating variable in this study has not been able to strengthen the influence of the control environment, risk assessment, control activities, and oversight of anti-corruption disclosures. In addition, information and communication, supervision , can be influenced by the audit committee for anti-corruption disclosure. Further research is suggested to make the audit committee a moderating variable. In addition, future researchers are expected to use indicators that are readjusted to the needs of the research variables on the research object.

Keywords: Internal Control System, Anti-Corruption Disclosure, Audit Committee, Fraud, Legitimacy.