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The Effect of Auditor Competence, Whistleblowing System, and Information Technology (Artificial Intelligence) on Corporate Governance in Realizing Sustainable Smart Business in Medan City

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ABSTRACT

This study aims to examine the effects of Auditor Competence, Whistleblowing System, and Artificial Intelligence on Corporate Governance in supporting the realization of smart and sustainable business in Medan City. A quantitative approach was employed by collecting primary data through questionnaires distributed to respondents. The data were analyzed using multiple linear regression with IBM SPSS Statistics 25. The findings show that Auditor Competence has a positive and significant partial effect on Corporate Governance, with a significance value of 0.000 < 0.05. In contrast, the Whistleblowing System has a positive but insignificant effect (0.075 > 0.05), while Artificial Intelligence also has a positive but insignificant effect (0.399 > 0.05). Simultaneously, the three independent variables significantly affect Corporate Governance, as indicated by an F value of 23.275 and a significance value of 0.000 < 0.05. The Adjusted R Square of 0.317 indicates that 31.7% of the variation in Corporate Governance is explained by the model. These results imply that strengthening auditor competence, supported by effective whistleblowing mechanisms and responsible use of Artificial Intelligence, can enhance corporate governance and contribute to smart and sustainable business practices.

Keywords: *Auditor Competence, Corporate Governance , Information Technology (AI), Sustainable Smart Business, Whistleblowing System*

INTRODUCTION

Good corporate governance is the structure and process used to direct and manage a company in order to achieve business progress, accountability, and sustainable value creation while considering the interests of stakeholders (KNKG, 2021). Good Corporate Governance (GCG) can also be defined as a corporate governance framework that integrates sharia principles into modern business practices to support corporate compliance, transparency, and sustainability (Wahyuni, 2025). Companies require good corporate governance to ensure that all corporate policies comply with the principles of transparency, accountability, responsibility, independence, fairness, and equality(Nurlida & Ghalib, 2021). With the implementation of good corporate governance, companies can develop and become well-managed organizations (A. Susanto et al., 2025). However, GCG implementation still faces various problems, such as conflicts of interest, weak supervision, low transparency, abuse of authority, and fraud in corporate management. In 2025, PT Bank Sumut Melati Medan Branch was suspected of irregularities in credit granting or disbursement involving the branch manager and debtor(Kejaksaan Tinggi Sumatera Utara, 2025), and in 2026, PUD

Pasar Kota Medan came under scrutiny due to indications concerning professionalism, efficiency, financial performance, supervision, and management of regional-owned enterprise assets(Kominfo, 2026).

The development of digital technology has changed corporate operations, information management, supervision, and decision-making. Therefore, companies require governance that ensures the use of technology remains aligned with organizational objectives, risk management, and stakeholder interests. (Simatupang et al., 2024)show that information technology governance is related to the implementation of good corporate governance, particularly in supporting the management of technology processes and corporate risks. (Fanny & Situmorang, 2025) demonstrated that Good Corporate Governance, internal control, and human resource competence significantly influence fraud prevention. These findings highlight the importance of competent human resources and effective governance mechanisms in strengthening organizational accountability and preventing fraudulent activities.

Good Corporate Governance (GCG), implemented through the principles of transparency, accountability, responsibility, independence, and fairness, can support the creation of smart business because it directs the use of technology and corporate resources more effectively, measurably, and in line with the company's long-term objectives(Supadmini & Subaweh, 2026). Strong governance also improves strategic oversight, strengthens internal control, reduces conflicts of interest, and ensures that digital investment can improve corporate performance and value. In addition, various other factors support GCG implementation and encourage the creation of smart business.

Auditor competence is an important factor in strengthening GCG implementation because auditors' knowledge, skills, experience, and professionalism determine their ability to identify risks, evaluate the effectiveness of internal controls, and provide appropriate recommendations to management (Nelaz & Junita, 2024). Competent auditors serve as both supervisors and strategic partners who provide reliable information to support corporate decisions. This role supports smart business through the use of information, technology, and human resource competence to improve efficiency, accountability, and competitiveness. (Nelaz & Junita, 2024) prove that internal audit competence has a positive and significant effect on GCG.

The implementation of a whistleblowing system is an important part of improving GCG because it provides a channel for employees and stakeholders to report fraud, legal violations, and unethical conduct more quickly and safely (Sari, 2023). In supporting smart business, the whistleblowing system can serve as a responsive, information-based monitoring mechanism so that companies can take corrective action before violations develop into larger problems. The Whistleblowing System can support the monitoring process by helping uncover indications of fraud and irregularities in financial reporting (Wahyuni & Nainggolan, 2022). Companies that implement WBS tend to have better governance because the system helps detect fraud earlier, accelerates follow-up, strengthens internal control, and maintains corporate accountability and reputation. (Sari, 2023) used a literature review method that had not empirically tested the effect of the whistleblowing system on GCG in a particular company or region. WBS can improve the effectiveness of GCG implementation. A different result is found in (Farhan & Jannah, 2026) which states that the whistleblowing system has not supported the effectiveness of GCG because the GCG mechanism did not successfully mediate the effect of whistleblowing on fraud disclosure.

The development of Artificial Intelligence, or AI, has also encouraged changes in corporate governance because it can improve operational efficiency, productivity, analytical capabilities, and the speed and accuracy of data-based decision-making (Safyudi, 2026). AI is viewed as a technological resource with the potential to provide future economic benefits to companies, but its recognition and measurement as an asset still face issues related to identification, control, cost measurement, useful life, impairment, and data valuation (Afrizal & Rosmaria, 2026). (Carren & Simbolon, 2025)

examined the relationship between Corporate Governance, digital financial innovation, and MSME income in Medan. Their study highlights the relevance of integrating governance mechanisms and digital innovation into business management. This provides a contextual foundation for examining how technological developments, including Artificial Intelligence, may support corporate governance and sustainable business practices.

However, its implementation must remain grounded in GCG principles to minimize data misuse, algorithmic bias, conflicts of interest, and legal and ethical risks. According to (Afrizal et al., 2024) Artificial Intelligence can also support corporate innovation through the development of new products, improvement of existing products, and creation of product differentiation, thereby increasing corporate competitiveness in the market. (Naili & Purwono, 2024) explain that AI implementation can have an important impact on corporate governance and support better decision-making. AI has the potential to help companies process information, improve decision quality, and strengthen corporate governance processes. In addition, (Safyudi, 2026) explains that empirical data are not yet available regarding the implementation of artificial intelligence (AI) policies in corporate decision-making processes, particularly in the General Meeting of Shareholders. The study used a normative juridical approach focused on the legal framework. AI implementation in decision-making also remains constrained by limited regulation, low shareholder literacy, and unclear accountability mechanisms.

The novelty of this study lies in integrating three dimensions: human resources through auditor competence, governance systems through the whistleblowing system, and technology through Artificial Intelligence as determinants of Good Corporate Governance (GCG). Unlike previous studies that examined these factors separately, this study combines them into a single empirical model. Sustainable Smart Business is positioned as a conceptual objective rather than an empirically tested variable, with GCG serving as the foundation for efficient, transparent, responsive, and accountable business practices.

LITERATURE REVIEW

Corporate Governance

Corporate governance (Good Corporate Governance) is a company's effort to create conducive relationships among stakeholders within the company (Syamsuddin et al., 2023). Good corporate governance can improve supervision, reduce conflicts of interest and abuse of authority, and strengthen the trust of investors and stakeholders. Based on agency theory, Good Corporate Governance reduces conflicts of interest and information asymmetry through effective supervision. Auditor competence, whistleblowing systems, and Artificial Intelligence support governance by enhancing accountability, transparency, and efficiency, which conceptually contribute to Sustainable Smart Business.Identify (Syamsuddin et al., 2023) several corporate governance (GCG) indicators based on the following main principles transparency, accountability,responsibility,independence,fairness

Auditor Competence

Competence is a benchmark of an auditor's understanding and proficiency(Mubarokah & Suryatimur, 2021).. Auditor competence includes knowledge, skills, experience, and an auditor's understanding of auditing standards, internal control systems, and the condition of the company being audited, and supports more effective audit implementation so that audit results can be used as evaluation material and a basis for decision-making. In the implementation of corporate governance, auditor competence plays an important role in improving the quality of supervision, accountability, and the reliability of corporate information. (V. G. Susanto et al., 2025) identify several indicators used for the auditor competence variable, including curiosity and open-minded thinking ability, acceptance of complexity, teamwork ability, analytical ability,organizational understanding, knowledge of auditing and the public sector, mastery of statistics and technology, ability to write and present reports

Whistleblowing System
A Whistleblowing System is a channel for a whistleblower to report fraud or violations committed by internal parties within an organization (Alfian et al., 2021). The whistleblowing system is expected to create an environment that is open to reporting violations, support early fraud detection, and strengthen supervision and follow-up on irregularities in financial reporting. According to (KNKG, 2008), the indicators used to measure the whistleblowing system in this study are structural aspects,operational aspects,maintenance aspects

Information Technology (Artificial Intelligence)
Artificial Intelligence (AI) is a term associated with Industrial Society 4.0 and Society 5.0 and refers to a "computer program, machine learning, hardware, and software" (Zahara et al., 2023). In the study by (V. G. Susanto et al., 2025), artificial intelligence (AI) is measured based on the following indicators ease of learning Artificial Intelligence, ease of use, increased time efficiency, ease of task completion, increased work effectiveness, automation of routine audit processes, deeper understanding of entities and processes, detection of anomalies that are difficult to identify using conventional methods

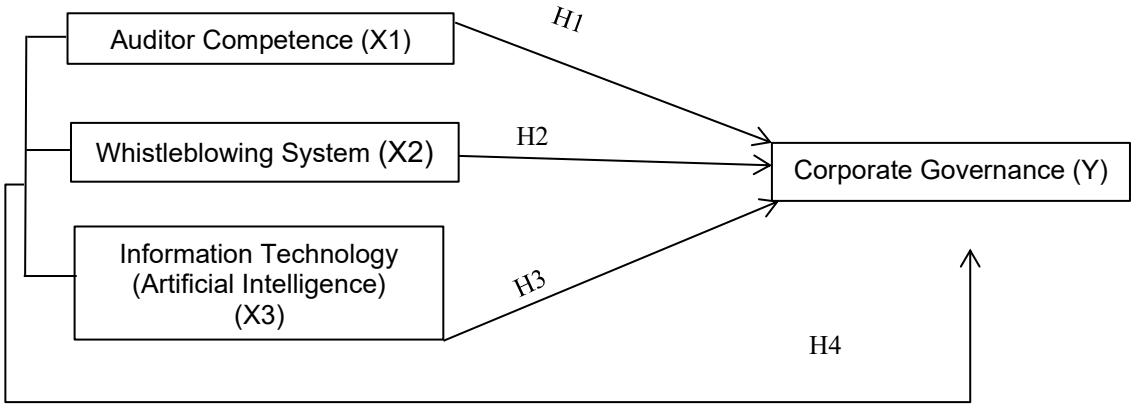


Figure 1: *Research Framework*

Supporting concept: Green Smart Business

Based on agency theory, auditor competence, whistleblowing systems, and Artificial Intelligence strengthen Good Corporate Governance by improving supervision, transparency, accountability, and efficiency. Their integration supports effective corporate governance, which conceptually contributes to Sustainable Smart Business.

H1: Auditor Competence has a significant effect on corporate governance in realizing sustainable smart business in Medan City.

H2: Whistleblowing System has a significant effect on corporate governance in realizing sustainable smart business in Medan City.

H3: Information Technology (Artificial Intelligence) has a significant effect on corporate governance in realizing sustainable smart business in Medan City.

H4: Auditor competence, whistleblowing system, and information technology (Artificial Intelligence) have a significant effect on corporate governance in realizing sustainable smart business in Medan City.

RESEARCH METHOD

According to (Hair et al., 2019), a population is the entire group targeted for research generalization, while a sample is a number of observations drawn from the population

and used to estimate values, characteristics, or relationships among variables in the population. The sample used must represent the population so that the research results can be generalized.

Respondents were selected using purposive sampling, with eligibility criteria requiring them to be employed as auditors and have prior auditing experience. Questionnaires were distributed through Google Forms, resulting in 145 respondents who met these criteria. In determining the sample size, this study refers to (Hair et al., 2019), which recommends a minimum sample size of 5 to 10 times the number of indicators used in the study. Since this study uses 24 indicators, the minimum sample size is calculated as 24 × 5 = 120 respondents, while the recommended maximum is 24 × 10 = 240 respondents. Therefore, the 145 respondents used in this study meet the minimum sample size requirement.

The data analysis testing process was conducted using IBM SPSS Statistics 25 and included validity and reliability test, descriptive statistics, classical assumption test (normality test, heteroskedasticity test, multicollinearity test), multiple linear regression analysis, hypothesis testing (t-Test (Partial), F-Test (Simultaneous), coefficient of determination Test (R^2))

RESULTS

Validity and Reliability Tests

According to (Ghozali, 2018), the validity test is used to measure whether a questionnaire is valid. A statement item is declared valid if it is able to reveal the construct or variable intended to be measured. Validity testing can be conducted by comparing the calculated r value with the table r value. If the calculated r value > the table r value and is positive, the statement item is declared valid.

According to (Ghozali, 2018), the reliability test is a tool used to measure the consistency of a questionnaire that serves as an indicator of a variable or construct. A questionnaire is considered reliable if respondents' answers to the statements show consistency or stability over time. Reliability testing can be conducted using Cronbach's Alpha.

The validity test results show that each statement related to each variable has a calculated r value exceeding the table r value of 0.361, confirming its validity. In addition, the reliability test shows that Auditor Competence (X1), Whistleblowing System (X2), Artificial Intelligence (X3), and Corporate Governance (Y) have Cronbach's Alpha values greater than 0.6, indicating that all variables are reliable. Therefore, the statements in the questionnaire are suitable for measuring the research objectives.

Descriptive Statistics

According to (Ghozali, 2018), descriptive statistics are used to provide an overview or description of data through the mean, standard deviation, variance, maximum value, minimum value, sum, range, kurtosis, and skewness. In this study, descriptive statistics are used to describe the characteristics of the data based on the minimum, maximum, mean, and standard deviation values.

Table 1.
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Auditor Competence	145	34	80	59.56	10.765
Whistleblowing	145	15	30	23.24	3.015
Artificial Intelligence	145	16	80	60.52	10.256

Corporate Governance	145	24	50	38.42	5.380
Valid N (listwise)	145				

Source: Data processing results, 2026

Based on these results, the Auditor Competence variable has a minimum value of 34, a maximum of 80, a mean of 59.56, and a standard deviation of 10.765. The Whistleblowing variable has a minimum value of 15, a maximum of 30, a mean of 23.24, and a standard deviation of 3.015, while Artificial Intelligence has a minimum value of 16, a maximum of 80, a mean of 60.52, and a standard deviation of 10.256. The Corporate Governance variable has a minimum value of 24, a maximum of 50, a mean of 38.42, and a standard deviation of 5.380.

Classical Assumption Test

Normality Test

According to (Ghozali, 2018), the normality test aims to examine whether the disturbance variable or residual in a regression model follows a normal distribution. A regression model that meets the normality assumption has residuals that are normally distributed or approximately normal.

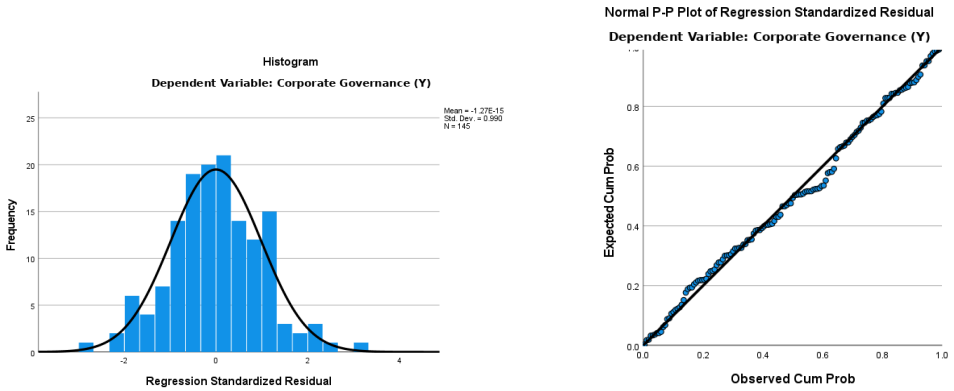


Figure 2. *Histogram and Normal Regression Probability Plot*
Source: Data processing results, 2026

Based on Figure 2, the residual distribution exhibits an approximately symmetrical pattern without significant skewness in either direction. Furthermore, the plotted points closely follow the diagonal line with no substantial deviations. These findings indicate that the residuals are approximately normally distributed, suggesting that the normality assumption is satisfied.

Heteroskedasticity Test

According to (Ghozali, 2018), the heteroskedasticity test aims to determine whether there is an inequality of residual variance between one observation and another in the regression model. A good regression model is one that does not experience heteroskedasticity.

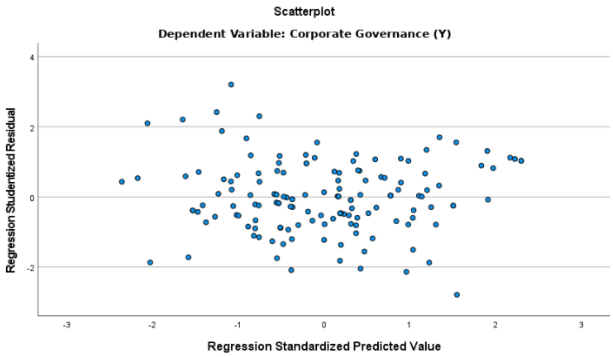


Figure 3. *Scatterplot*
Source: Data processing results, 2026

Based on Figure 3, the points appear to be randomly distributed around the zero line and do not form a specific pattern. Therefore, it can be concluded that the regression model does not experience heteroskedasticity.

Multicollinearity Test

According to (Ghozali, 2018), the multicollinearity test aims to examine whether correlations among independent variables are found in the regression model. A good regression model should not show high correlations among independent variables. The model is declared free from multicollinearity if the Tolerance value > 0.10 and the Variance Inflation Factor (VIF) value < 10, or tolerance > 0.1.

Table 2.
Multicollinearity Test, Multiple Linear Regression Analysis, t - Test

Variabels		B	Std. Error	Beta	t	Sig	Tolerance	VIF
1	(Constant)	16.505	2.422		5.329	0.000		
	Auditor Competence	0.227	0.073	0.313	5.685	0.000	0.741	1.349
	Whistleblowing	0.265	0.074	0.185	1.795	0.075	0.692	1.446
	Artificial Intelligence	0.036	0.092	0.326	0.845	0.399	0.714	1.401

Source: Data processing results, 2026

These results show that Auditor Competence has a tolerance value of 0.741 (> 0.1) and a VIF of 1.349 (< 10), WBS has a tolerance value of 0.692 (> 0.1) and a VIF of 1.446 (< 10), and AI has a tolerance value of 0.714 (> 0.1) and a VIF of 1.401 (< 10). Therefore, multicollinearity does not occur.

Multiple Linear Regression Analysis

According to (Riyanto & Hatmawan, 2020), multiple linear regression analysis is used to analyze relationships/effects when there are two or more independent variables and one dependent variable. Multiple linear regression testing produces the following equation:

$$\mathbf{Y = a + b_1x_1 + b_2x_2 + b_3x_3 + e}$$

Based on Table 2, The multiple linear regression analysis produces the following equation:

Corporate Governance = 16.505 + 0.227 Auditor Competence + 0.265 Whistleblowing System + 0.036 Artificial Intelligence

The conclusions from the equation above are as follows:

1. The constant value of 16.505 indicates that if Auditor Competence, WBS, and AI are equal to 0, the value of the Corporate Governance variable is 16.505.

2. The Auditor Competence coefficient is positive. This means that every 1-unit increase will increase Corporate Governance by 0.227 units, assuming the other variables remain constant.
3. The WBS coefficient is positive. This means that every 1-unit increase will increase Corporate Governance by 0.265 units, assuming the other variables remain constant.
4. The AI coefficient is positive. This means that every 1-unit increase will increase Corporate Governance by 0.036 units, assuming the other variables remain constant.

Hypothesis Testing

t-Test (Partial)
According to (Ghozali, 2018), the t-statistical test is used to determine the extent to which one independent variable individually explains variation in the dependent variable. Testing is conducted at a significance level of 0.05. If the significance value < 0.05, the independent variable partially has a significant effect on the dependent variable, whereas a significance value > 0.05 indicates that the effect is not significant.

Based on table 2, the analysis results show that Auditor Competence (X_1) has a calculated t value of 5.685 > the table t value of 1.976, with a significance value of 0.000 < 0.05. Thus, Auditor Competence has an effect on Corporate Governance. Whistleblowing (X_2) has a calculated t value of 1.795 < the table t value of 1.976 and a significance value of 0.075 > 0.05, therefore, Whistleblowing does not have an effect on Corporate Governance. Meanwhile, Artificial Intelligence (X_3) has a calculated t value of 0.845 < the table t value of 1.976, with a significance value of 0.399 > 0.05, so Artificial Intelligence does not have an effect on Corporate Governance.

F-Test (Simultaneous)
According to (Ghozali, 2018), the F-statistical test is used to determine whether all independent variables included in the model jointly have an effect on the dependent variable. If the significance value < 0.05, the independent variables simultaneously have a significant effect on the dependent variable.

The F-test results show a calculated F-value of 23.275 > the F-table value of 2.670, with a significance value of 0.000 < 0.05. Therefore, H4 is accepted, indicating that Auditor Competence, Whistleblowing System, and Artificial Intelligence simultaneously have a significant effect on Corporate Governance.

Coefficient of Determination Test (Adjusted R Square)
According to (Ghozali, 2018), the coefficient of determination is used to measure the extent to which the model can explain variation in the dependent variable. Its value ranges from 0 to 1; the larger the value, the greater the ability of the independent variables to explain the dependent variable. Adjusted R Square can be used because it has been adjusted for the number of independent variables and the sample size.

Table 3.
Coefficient of Determination Test (Adjusted R Square)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.576[a]	0.331	0.317	4.446

Source: Data processing results, 2026

The coefficient of determination test results show an Adjusted R Square value of 0.317. This means that Auditor Competence, Whistleblowing, and Artificial Intelligence explain 31.7% of the variation in GCG, while the remaining 68.3% is explained by other factors outside the study.

DISCUSSION

The Effect of Auditor Competence on Corporate Governance

The partial test results, with a calculated t value of 5.685 > the table t value of 1.976 and a significance value of 0.000 < 0.05, show that Auditor Competence has an effect on Corporate Governance. This study indicates that the better the auditor competence, the stronger the implementation of Corporate Governance. Competence that includes knowledge, analytical skills, organizational understanding, mastery of technology, the ability to work in teams, and the ability to prepare and present reports enables auditors to identify risks, evaluate internal controls, and provide recommendations more appropriately.

The results of this study are consistent with (Nelaz & Junita, 2024), which proves that internal audit competence has a positive and significant effect on GCG. This role is consistent with the concept of smart business, namely business management that utilizes information, technology, and human resource capabilities to improve efficiency, accountability, and corporate competitiveness.

The Effect of Whistleblowing on Corporate Governance

The partial test results show a calculated t value of 1.795 < the table t value of 1.976 and a significance value of 0.075 > 0.05, indicating that WBS does not have an effect on Corporate Governance. This result indicates that the presence of WBS has not directly become a sufficiently strong factor in improving corporate governance among the study respondents. Conceptually, WBS can serve as an early detection mechanism for fraud and violations, but its effectiveness is not determined solely by the availability of reporting channels. The system also requires clarity in structural aspects, operational procedures, whistleblower protection, follow-up on reports, and system maintenance so that it is genuinely trusted and used by members of the organization.

The results of this study are consistent with (Farhan & Jannah, 2026), which states that WBS has not supported the effectiveness of GCG because the GCG mechanism did not successfully mediate the effect of whistleblowing on fraud disclosure. However, this is not consistent with (Sari, 2023), which used a literature review method that had not empirically tested the effect of WBS on GCG in a particular company or region. WBS can improve the effectiveness of GCG implementation.

The Effect of Artificial Intelligence on Corporate Governance

The partial research results, with a calculated t value of 0.845 < the table t value of 1.976 and a significance value of 0.399 > 0.05, show that Artificial Intelligence does not have an effect on Corporate Governance. The study indicates that the use of AI in companies has not directly determined the quality of corporate governance. Although AI has the potential to accelerate data processing, improve work efficiency, automate routine processes, and help detect anomalies, these benefits can strengthen governance only if its use is integrated with corporate policies, internal controls, monitoring procedures, and clear accountability mechanisms.

The results of this study are consistent with (Safyudi, 2026), which notes that empirical data are not yet available regarding the implementation of AI in corporate decision-making, particularly the GMS, because the study still focuses on normative juridical aspects. However, this is not consistent with(Naili & Purwono, 2024), which explains that AI implementation can have an important impact on corporate governance and support better decision-making.

The Effect of Auditor Competence, Whistleblowing System, and Artificial Intelligence on Corporate Governance

The simultaneous test results show that Auditor Competence, Whistleblowing System, and Artificial Intelligence jointly have an effect on Corporate Governance, with a calculated F value of 23.275 and a significance value of 0.000 < 0.05. Thus, H4 is accepted. The results indicate that corporate governance is influenced by the interaction of human resource competence, internal supervision, and technology. Although WBS and AI are not significant partially, both still contribute together with auditor competence in supporting sustainable smart business.

CONCLUSION

The research findings on auditors in Medan City show that Auditor Competence has a positive and significant effect on Corporate Governance; therefore, H1 is accepted. The Whistleblowing System does not have an effect on Corporate Governance; therefore, H2 is rejected. Artificial Intelligence does not have an effect on Corporate Governance; therefore, H3 is rejected. Meanwhile, Auditor Competence, Whistleblowing System, and Artificial Intelligence simultaneously have a significant effect on Corporate Governance; therefore, H4 is accepted. The results indicate that auditor competence is the main factor in strengthening governance, while the whistleblowing system and artificial intelligence require adequate policy support, organizational culture, and implementation. Sustainable smart business requires the responsible integration of human resource competence, supervision, and technology.

RECOMMENDATION

Companies in Medan City are advised to continuously improve auditor competence through training, strengthening analytical skills, business understanding, and mastery of technology and Artificial Intelligence because auditor competence has been proven to have a significant effect on corporate governance. In addition, the whistleblowing system needs to be strengthened through whistleblower protection, clear follow-up, management independence, and periodic socialization. The use of Artificial Intelligence also needs to be supported by adequate policies, data quality, supervision, transparency, and accountability so that it can more effectively support Good Corporate Governance and sustainable smart business. Future research is advised to broaden the scope of respondents and types of companies, use mediating or moderating variables, and examine different sectors or regions so that the findings have stronger generalizability.

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