ACCOUNTING DEPARTMENT

FACULTY OF ECONOMICS AND BUSINESS

ANDALAS UNIVERSITY

THE INFLUENCE OF INFORMATION TECHNOLOGY GOVERNANCE ON AUDIT OUTCOMES AND READABILITY OVER FINANCIAL REPORTING FOOTNOTES OF TELECOMMUNICATION SUBSECTOR LISTED IN IDX

By:

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Thesis Advisor:

Dra. Husna Roza, S.E, M.Com (Hons), Ak

Submitted to fulfill the requirements to obtains Bachelor Degree in Accounting

PADANG

2025

ACCOUNTING DEPARTMENT

FACULTY OF ECONOMICS AND BUSINESS

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THESIS APPROVAL LETTER

Herewith, stated that:

Name	**:** Winesa Dwinda Berlin
Student ID	**:** 2110531038
Degree	**:** Bachelor Degree (S1)
Field of Study	**:** International Accounting
Thesis Title	**: The Influence of Information Technology Governance on Audit Outcomes and Readability over Financial Reporting Footnotes of Telecommunication Subsector Listed in IDX**

Has already passed the thesis seminar on July 25th, 2025 based on procedures and regulation prevailed in the Faculty of Economic and Business, Andalas University.

Padang, September 9th 2025

Head of International Accounting Program	**Thesis Advisor**
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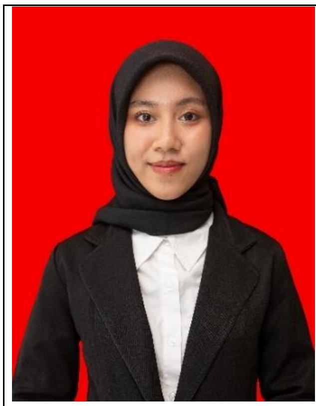
<table>
<tr><td rowspan="2"></td><td>Alumna's University Number</td><td>Winesa Dwinda Berlin</td><td>Alumna's Faculty Number</td></tr>
<tr><td colspan="3">BIODATA
a) Place/Date of Birth: Lubuk Alung, June 6th, 2003 b) Parent's Name: Wenaldi and Serlinda Gusti c) Faculty: Economics and Business d) Major: International Accounting e) ID Number: 2110531038 f) Graduation Date: 25 August 2025 g) Grade: Cum Laude h) GPA: 3.90 i) Length of Study: 4 years j) Parent's Address: Jl. Teluk Belibi No.156, Kec. Lubuk Alung</td></tr>
</table>

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Thesis by: Winesa Dwinda Berlin

Thesis Advisor: Dra. Husna Roza, S.E, M.Com (Hons), Ak

ABSTRACT

This study aims to examine the influence of Information Technology (IT) governance on audit outcomes including audit fees, audit quality and readability over financial reporting footnotes of Telecommunication subsector listed in IDX. The sampling method applied in this study is simple random sampling, based on specific criteria determined by the author. The sample consists of seven telecommunications companies that were consistently listed in IDX throughout the period of 2021 to 2023. The data analyzed using several linear regressions with STATA/MP 17.0 software. The results in this study show that IT governance does not significantly affect audit fees, but it positively influences audit quality. Furthermore, IT governance has significant effect on readability of financial reporting footnotes.

Keywords*: Information Technology Governance; Audit Fees; Audit Quality; Readability of Financial Reporting Footnotes*

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