

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui apakah audit *tenure*, mekanisme *good corporate governance* (kepemilikan manajerial, kepemilikan institusional, komisaris independen dan komite audit), ukuran perusahaan dan manajemen laba berpengaruh terhadap integritas laporan keuangan. Adapun yang melatarbelakangi penelitian ini yaitu adanya kasus hukum yang melibatkan manipulasi laporan keuangan yang mempengaruhi integritas laporan keuangan. Penelitian ini dilakukan dengan metode kuantitatif dengan teknik *purposive sampling*. Metode pengujian hipotesis dalam penelitian ini yaitu menggunakan uji F dan uji t, analisis data yang digunakan adalah regresi linier berganda dengan alat bantu *software* SPSS 25. Hasil penelitian ini menunjukkan bahwa audit *tenure* berpengaruh negatif terhadap integritas laporan keuangan, komite audit berpengaruh positif terhadap integritas laporan keuangan, sedangkan kepemilikan manajerial, kepemilikan institusional, komisaris independen, ukuran perusahaan dan manajemen laba tidak berpengaruh terhadap integritas laporan keuangan.

Kata kunci : integritas laporan keuangan, audit *tenure*, mekanisme *good corporate governance*, kepemilikan manajerial, kepemilikan institusional, komisaris independen, komite audit, ukuran perusahaan, manajemen laba.



## **ABSTRACT**

*This study aims to determine whether audit tenure, good corporate governance mechanisms (managerial ownership, institutional ownership, independent commissioners and audit committees), firm size and earnings management affect the integrity of financial statements. The background for this research is the existence of legal cases involving manipulation of financial statements that affect the integrity of financial statements. This research was conducted by quantitative method with purposive sampling technique. The hypothesis testing method in this study is using the F test and t test, the data analysis used is multiple linear regression with SPSS 25 software tools. The results of this study indicate that audit tenure has a negative effect on the integrity of financial statements, the audit committee has a positive effect on report integrity. financial statements, while managerial ownership, institutional ownership, independent commissioners, firm size and earnings management have no effect on the integrity of financial statements.*

*Keywords: integrity of financial statements, audit tenure, good corporate governance mechanisms, managerial ownership, institutional ownership, independent commissioners, audit committee, company size, earnings management.*

