

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Intellectual Capital*, Kualitas Audit dan Mekanisme *Corporate Governance* Terhadap Integritas Laporan Keuangan dan Dampaknya pada Kinerja Keuangan Perusahaan. Populasi dalam penelitian ini adalah Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2016-2020. Jumlah Sampel dalam penelitian ini adalah 33 Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia. Jumlah data penelitian ini menggunakan sebanyak 165 dari 33 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Teknik pengambilan sampel melalui metode *purposive sampling*. Metode statistik menggunakan analisis regresi linier berganda dengan pengujian hipotesis uji statistik t melalui software Eviews 12.

Dari hasil uji hipotesis secara parsial (uji statistik t) menunjukkan bahwa *Intellectual Capital* berpengaruh negatif signifikan terhadap Integritas Laporan Keuangan, Komisaris Independen berpengaruh positif signifikan terhadap Integritas Laporan Keuangan sedangkan Kualitas Audit, Kepemilikan Institusional, Komite Audit tidak berpengaruh terhadap Integritas Laporan Keuangan dan Integritas Laporan Keuangan berpengaruh positif signifikan terhadap Kinerja Keuangan Perusahaan (ROA) dan *Intellectual Capital*, Kualitas Audit, Komisaris Independen berpengaruh positif signifikan terhadap Kinerja Keuangan Perusahaan (ROA) sedangkan Kepemilikan Institusional, Komite Audit tidak berpengaruh terhadap Kinerja Keuangan Perusahaan (ROA).

Hasil dari pengolahan data variabel independen menyatakan bahwa nilai Prob(F-statistic) sebesar $0.000003 < 0.05$ menunjukkan model persamaan penelitian ini layak atau model regresi memiliki kelayakan. Nilai R-squared sebesar 0.200799 yang berarti sekumpulan variabel dependen di dalam model dapat menjelaskan variabel independen sebesar 20% sedangkan sisanya dijelaskan oleh variabel lain di luar model yang tidak diteliti.

Kata Kunci: *Intellectual Capital*, Kualitas Audit, Kepemilikan Institusional, Komisaris Independen, Komite Audit, Integritas Laporan Keuangan, Kinerja Keuangan Perusahaan.

ABSTRACT

This study aims to determine the effect of Intellectual Capital, Audit Quality and Corporate Governance Mechanisms on the Integrity of Financial Statements and their Impact on the Company's Financial Performance. The population in this study are Manufacturing Companies listed on the Indonesia Stock Exchange in 2016-2020. The number of samples in this study were 33 manufacturing companies listed on the Indonesia Stock Exchange. The amount of data in this study uses 165 of 33 manufacturing companies listed on the Indonesia Stock Exchange. Sampling technique through purposive sampling method. The statistical method uses multiple linear regression analysis with statistical test hypothesis testing through Eviews 12 software.

The results of the partial hypothesis test (t statistical test) show that Intellectual Capital has a significant negative effect on the Integrity of Financial Statements, the Independent Commissioner has a significant positive effect on the Integrity of Financial Statements, while Audit Quality, Institutional Ownership, and the Audit Committee have no effect on the Integrity of Financial Statements and Integrity of Financial Statements has a significant positive effect on the Company's Financial Performance (ROA) and Intellectual Capital, Audit Quality, Independent Commissioner has a significant positive effect on the Company's Financial Performance (ROA) while Institutional Ownership, Audit Committee has no effect on the Company's Financial Performance (ROA).

The results of the independent variable data processing state that the Prob (F-statistic) value of $0.000003 < 0.05$ indicates that the equation model of this study is feasible or the regression model has feasibility. The R-squared value is 0.200799, which means that a set of dependent variables in the model can explain the independent variable by 20% while the rest is explained by other variables outside the model that are not studied.

Keywords: *Intellectual Capital, Audit Quality, Institutional Ownership, Independent Commissioner, Audit Committee, Integrity of Financial Statements, Company Financial Performance.*