

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh mekanisme *Good Corporate Governance* dan *Financial Distress* terhadap Integritas Laporan keuangan. Penelitian ini dianalisis menggunakan *Statistical Package for sosial Sciences (SPSS)* 25 dan data dalam penelitian ini diambil dari Perusahaan BUMN Yang Terdaftar Di Bursa Efek Indonesia Tahun 2018-2022). Data yang digunakan dalam penelitian ini diperoleh dari laporan keuangan perusahaan. Teknik yang digunakan adalah yaitu *purposive sampling*. Jumlah sampel perusahaan BUMN Yang Terdaftar di Bei sebanyak 20 perusahaan, yang diamati selama 5 tahun, sehingga diperoleh sampel sebanyak 100 sampel laporan keuangan. Hasil penelitian dan analisis data menggunakan regresi linier berganda. Kesimpulan dari penelitian ini adalah *Financial distress* tidak berpengaruh terhadap integritas laporan keuangan, sedangkan Komisaris independen berpengaruh signifikan arah positif terhadap integritas laporan keuangan, Komite audit berpengaruh signifikan arah positif terhadap integritas laporan keuangan, dan untuk Kualitas audit berpengaruh secara signifikan arah positif terhadap integritas laporan keuangan.

**Kata Kunci:** *Good Corporate Governance*, *Financial distress*, Integritas laporan keuangan.



## **ABSTRACT**

*This research aims to determine the influence of Good Corporate governance and Financial Distress mechanisms on the integrity of financial reports. This research was analyzed using the Statistical Package for Social Sciences (SPSS) 25 and the data in this research was taken from state-owned companies listed on the Indonesian Stock Exchange 2018-2022). The data used in this research was obtained from the company's financial reports. The technique used is purposive sampling. The number of samples of BUMN companies registered with BEI was 20 companies, which were observed for 5 years, so that a sample of 100 financial report samples was obtained. Research results and data analysis using multiple linear regression. The conclusion of this research is that financial distress has no effect on the integrity of financial reports, while independent commissioners have a significant positive effect on the integrity of financial reports, audit committees have a significant positive effect on the integrity of financial reports, and audit quality has a significant positive effect on the integrity of financial reports.*

**Keywords:** *Good Corporate Governance, Financial distress, Integrity of financial reports.*



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