

ABSTRAK

Penelitian ini bertujuan untuk menganalisis dan menguji data empiris terkait pengaruh independensi, mekanisme *corporate governance*, dan manajemen laba terhadap integritas laporan keuangan. Mekanisme *corporate governance* diproksikan oleh tiga variabel, yaitu kepemilikan institusional, komisaris independen, dan komite audit. Penelitian ini dilakukan pada perusahaan sektor *consumer non-cyclicals* yang terdaftar di Bursa Efek Indonesia periode 2020-2023. Penelitian ini menggunakan metode *Nonprobability Sampling* dengan jenis metode *Purposive Sampling*. Populasi dalam penelitian ini berjumlah 77 perusahaan, sampel perusahaan berjumlah 37 perusahaan dan jumlah observasi berjumlah 148 perusahaan. Metode analisis yang digunakan dalam penelitian ini adalah analisis regresi linier berganda. Uji hipotesis yang digunakan adalah uji T, uji F, dan koefisien determinasi (R^2). Hasil penelitian dalam penelitian ini adalah independensi auditor dan komite audit berpengaruh negatif signifikan terhadap integritas laporan keuangan, komisaris independen berpengaruh positif signifikan terhadap integritas laporan keuangan, kepemilikan institusional dan manajemen laba tidak berpengaruh terhadap integritas laporan keuangan.

Kata Kunci: Independensi, Mekanisme *corporate governance*, Manajemen Laba, dan Integritas Laporan Keuangan.

ABSTRAC

This study aims to analyze and test empirical data related to the influence of independence, corporate governance mechanisms, and earnings management on the integrity of financial statements. Corporate governance mechanisms are proxied by three variables, namely institutional ownership, independent commissioners, and audit committees. This study was conducted on consumer non-cyclicals sector companies listed on the Indonesia Stock Exchange for the period 2020-2023. This study uses the Nonprobability Sampling method with the Purposive Sampling method type. The population in this study consisted of 77 companies, the sample of companies consisted of 37 companies and the number of observations consisted of 148 companies. The analysis method used in this study is multiple linear regression analysis. The hypothesis tests used are the T test, F test, and coefficient of determination (R²). The results of the study in this study are that auditor independence and audit committees have a significant negative effect on the integrity of financial statements, independent commissioners have a significant positive effect on the integrity of financial statements, institutional ownership and earnings management have no effect on the integrity of financial statements.

Keywords: Independence, Corporate Governance Mechanism, Earnings Management, and Financial Report Integrity

