

## ABSTRAK

### **Pengaruh Komite Audit, Komisaris Independen, dan Kualitas Audit terhadap Integritas Laporan Keuangan**

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Penelitian memiliki tujuan untuk menguji komite audit, komisaris independen, dan kualitas audit terhadap integritas laporan keuangan. Variabel *dependent* dalam penelitian berupa integritas laporan keuangan. Integritas laporan keuangan dihitung dengan konservatisme, konservatisme identik dengan penyajian laporan keuangan yang penuh dengan kehati-hatian, sehingga resikonya lebih kecil dari pada penyajian laporan keuangan *overstate*. Variabel *independent* dalam penelitian berupa komite audit, komisaris independen, dan kualitas audit. Independensi komite audit diukur dengan menggunakan proporsi antara jumlah anggota yang berasal dari luar perusahaan dibandingkan dengan jumlah seluruh anggota komite audit. Komisaris independen diukur dengan jumlah komisaris independen dari seluruh total anggota dewan komisaris perusahaan. Kualitas audit diukur dengan menggunakan variabel *dummy*, dimana perusahaan yang menggunakan jasa KAP *the big four* diberi kode *dummy* 1 serta perusahaan yang menggunakan jasa KAP non the big four diberi kode *dummy* 0. Objek penelitian yang digunakan adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode 2019-2022. Metode pengumpulan data dalam penelitian ini adalah dokumentasi berupa laporan keuangan auditan dan laporan tahunan perusahaan yang diperoleh melalui situs website resmi perusahaan dan idx.co.id. Pengambilan sampel yang digunakan yaitu *purposive sampling* dan diperoleh sampel sebanyak 101 perusahaan. Teknik analisis data yang dilakukan adalah statistik deskriptif, korelasi, asumsi klasik, analisis regresi linier berganda, dan uji hipotesis menggunakan uji t, uji F, dan uji koefisien determinasi. Olah data pada penelitian ini menggunakan analisis regresi linier berganda dengan bantuan aplikasi SPSS. Hasil penelitian ini membuktikan bahwa komisaris independen berpengaruh positif dan signifikan terhadap integritas laporan keuangan. Artinya setiap kenaikan komisaris independen akan menambah nilai integritas laporan keuangan. Sedangkan komite audit dan kualitas audit tidak berpengaruh terhadap integritas laporan keuangan.

Kata kunci: pengaruh komite audit, komisaris independen, dan kualitas audit, integritas laporan keuangan

## **ABSTRACT**

### ***The Influence of the Audit Committee, Independent Commissioners, and Audit Quality on the Integrity of Financial Reports***

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*The research aims to test audit committees, independent commissioners, and audit quality on the integrity of financial reports. The dependent variable in the research is the integrity of financial reports. The integrity of financial reports is calculated by conservatism, conservatism is synonymous with presenting financial reports with caution, so that the risk is smaller than presenting overstated financial reports. Independent variables in this study are audit committees, independent commissioners, and audit quality. Audit committee independence is measured using the proportion between the number of members who come from outside the company compared to the total number of audit committee members. Independent commissioners are measured by the number of independent commissioners from the total members of the company's board of commissioners. Audit quality is measured using a dummy variable, where companies that use the services of the big four KAPs are given a dummy code of 1 and companies that use the services of non-big four KAPs are given a dummy code of 0. The research objects used are banking companies listed on the Indonesia Stock Exchange for the period 2019-2022. The data collection method in this research is documentation in the form of audited financial reports and company annual reports obtained through the company's official website and idx.co.id. The sample used was purposive sampling and a sample of 101 companies was obtained. The data analysis techniques used were descriptive statistics, correlation, classical assumptions, multiple linear regression analysis, and hypothesis testing using the t test, F test, and coefficient of determination test. The data processing in this study used multiple linear regression analysis with the help of the SPSS application. The results of this study prove that the independent commissioner has a positive and significant effect on the integrity of financial statements. This means that each increase in the independent commissioner will add value to the integrity of the financial statements. While the audit committee and audit quality have no effect on the integrity of financial statements.*

*Keywords: influence of audit committee, independent commissioner, and audit quality, financial report integrity*