

# ***The Influence of Independent Commissioners, Audit Committee, Financial Distress, and Audit Tenure on the Integrity of Financial Statements***

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## ***Abstract***

*This research is a quantitative research that aims to find out empirically the effect of independent commissioners, audit committees, financial distress, and audit tenure on the integrity of financial statements in manufacturing companies listed on the Indonesia Stock Exchange for the 2016-2020 period. The sample collected was 55 companies based on purposive sampling technique. Hypothesis testing using multiple linear regression analysis which is processed using SPSS version 25 program with a significance level of 5%. This study obtained the results that: (1) independent commissioners have no effect on the integrity of financial statements, (2) the audit committee has no effect on the integrity of financial statements, (3) financial distress has a significant negative effect on the integrity of financial statements, (4) audit tenure has a significant effect positive on the integrity of financial statements.*

*Keywords: Independent Commissioner, Audit Committee, Financial Distress, Tenure Audit, Integrity of Financial Statement.*

# **Pengaruh Komisaris Independen, Komite Audit, *Financial Distress*, dan *Audit Tenure* terhadap Integritas Laporan Keuangan**

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## **Abstrak**

Penelitian ini merupakan penelitian kuantitatif yang memiliki tujuan untuk mengetahui secara empiris pengaruh komisaris independen, komite audit, *financial distress*, dan *audit tenure* terhadap integritas laporan keuangan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia dengan periode 2016-2020. Sampel terkumpul sebanyak 55 perusahaan berdasarkan teknik *purposive sampling*. Pengujian hipotesis menggunakan analisis regresi linier berganda yang diolah menggunakan program SPSS versi 25 dengan taraf signifikansi sebesar 5%. Penelitian ini memperoleh hasil bahwa: (1) komisaris independen tidak berpengaruh terhadap integritas laporan keuangan, (2) komite audit tidak berpengaruh terhadap integritas laporan keuangan, (3) *financial distress* berpengaruh signifikan negatif terhadap integritas laporan keuangan, (4) *audit tenure* berpengaruh signifikan positif terhadap integritas laporan keuangan.

**Kata kunci:** Komisaris Independen, Komite Audit, *Financial Distress*, *Audit Tenure*, Integritas Laporan Keuangan