

The Influence of Earnings Management and Good Corporate Governance on the Integrity of Financial Statements

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ABSTRACT

This study is a quantitative study that aims to determine the effect of earnings management, audit committee, and independent commissioners on the integrity of financial statements. The integrity of financial statements is measured using the Beaver and Ryan model. The sample in this study was 14 BUMN companies listed on the Indonesia Stock Exchange, especially the main board in the 2016 - 2020 period. The hypothesis testing in this study used multiple linear regression analysis with the SPSS version 25 assistance program with a significance level of 5%. The results of the test are (1) earnings management has a positive effect on the integrity of financial statements, (2) the audit committee has a positive effect on integrity of financial statements, and (3) independent commissioners have no effect on the integrity of financial statements.

Keywords: *Earnings Management, Audit Committee, Independent Commissioner, Financial Report Integrity*

Pengaruh *Earning Management* dan *Good Corporate Governance* Terhadap Integritas Laporan Keuangan

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ABSTRAK

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui pengaruh manajemen laba, komite audit, dan komisaris independen terhadap integritas laporan keuangan. Integritas laporan keuangan diukur menggunakan Model *Beaver* dan *Ryan*. Sampel dalam penelitian ini sebanyak 14 perusahaan BUMN yang tercatat di Bursa Efek Indonesia khususnya papan utama pada periode 2016 - 2020. Pengujian hipotesis dalam penelitian ini menggunakan analisis regresi linear berganda dengan bantuan program SPSS versi 25 dengan tingkat signifikansi 5%. Hasil dari pengujian diperoleh (1) manajemen laba berpengaruh positif terhadap integritas laporan keuangan, (2) komite audit berpengaruh positif terhadap integritas laporan keuangan, dan (3) komisaris independen tidak berpengaruh terhadap integritas laporan keuangan.

Kata kunci : Manajemen Laba, Komite Audit, Komisaris Independen, Integritas Laporan Keuangan