

The Influence Of Intellectual Capital, Auditor Industry Specialization, And Audit Tenure On The Integrity Of Financial Statements

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Abstract

This research is quantitative research which aims to determine the influence of Intellectual Capital, Auditor Industry Specialization, and Audit Tenure on the Integrity of Financial Reports. This research uses BUMN (State-Owned Enterprises) companies registered in 2018-2022 as a t significance of 5% (0.05). The sample was determined through the application of the Purposive Sampling method reaching 200 samples. The analysis technique used is panel data regression analysis. The results of the test obtained (1) Intellectual Capital has no significant effect on the Integrity of Financial Reports, (2) Auditor Industry Specialization has a positive and significant effect on the Integrity of Financial Reports, (3) Audit Tenure has no significant effect on the Integrity of Financial Reports, (4) Simultaneously , Intellectual Capital, Auditor Industry Specialization, and Audit Tenure do not have a significant effect on the Integrity of Financial Reports.

Key words: *intellectual capital, auditor industry specialization, audit tenure, financial report integrity.*

Pengaruh Intellectual Capital, Spesialisasi Industri Auditor, Dan Audit Tenure Terhadap Integritas Laporan Keuangan

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Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui pengaruh *Intellectual Capital*, Spesialisasi Industri Auditor, dan *Audit Tenure* terhadap Integritas Laporan Keuangan. Penelitian ini menggunakan perusahaan BUMN (Badan Usaha Milik Negara) yang terdaftar pada tahun 2018-2022 sebagai t signifikansi 5% (0,05). Sampel ditentukan melalui penerapan metode *Purposive Sampling* mencapai 200 sampel. Teknik analisis yang digunakan yaitu analisis regresi data panel. Hasil dari pengujian diperoleh (1) *Intellectual Capital* tidak berpengaruh signifikan terhadap Integritas Laporan Keuangan, (2) Spesialisasi Industri Auditor berpengaruh positif dan signifikan terhadap Integritas Laporan Keuangan, (3) *Audit Tenure* tidak berpengaruh signifikan terhadap Integritas Laporan Keuangan, (4) Secara simultan, *Intellectual Capital*, Spesialisasi Industri Auditor, dan *Audit Tenure* tidak berpengaruh signifikan terhadap Integritas Laporan Keuangan.

Kata kunci: *intellectual capital*, spesialisasi industri auditor, *audit tenure*, integritas laporan keuangan.