

THE EFFECT OF AUDITOR INDEPENDENCE, GOOD CORPORATE GOVERNANCE, AND AUDIT QUALITY ON THE INTEGRITY OF FINANCIAL REPORTING (CASE STUDY OF BANKING SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE IN 2019-2023)

Daniel Efrian Kristianto¹

Universitas Pembangunan Nasional “Veteran” Jawa Timur, Surabaya, Indonesia
21013010189@student.upnjatim.ac.id

Sari Andayani²

Universitas Pembangunan Nasional “Veteran” Jawa Timur, Surabaya, Indonesia
sariandayani.ak@upnjatim.ac.id



Abstract

The era of globalization has had a significant impact on the world of finance and banking. However, this also challenges companies, including improving the integrity of the financial statements. The Indonesia Stock Exchange (IDX) issued a financial statement integrity in 2020-2023 regarding the inconsistency of several banks in presenting their financial statements. The institution most adversely affected by fraud is the financial and banking industry at 41.4%. This loss is caused by investor distrust which makes companies in this sector lose money due to fraudulent financial statements. Based on this phenomenon, financial reporting is required to be disclosed with integrity. Many factors can affect the integrity of financial statements such as auditor independence, good corporate governance, and also the quality of the audit performed by the company. This study aims to examine the effect of auditor independence, independent commissioners, managerial ownership, institutional ownership, audit committees, and quality of audits on the integrity of financial reporting. The object studied was banking sector companies listed on the IDX in 2019-2023 with a sample of 115. The research method used was multiple linear regression analysis to identify the relationship between the independent variables on the dependent variable.

Keywords: Multiple Linear Regression, Indonesia Stock Exchange, Good Corporate Governance, Integrity of Financial Reporting.

INTRODUCTION

The era of globalization has had a significant impact on the world of finance and banking. With advances in technology and communication, companies can operate globally and conduct transactions more easily and quickly. However, this also challenges companies, including in improving the integrity of the financial reporting (Aryanty & Reschiwati, 2024). Following PSAK number 1 (2024), a financial report is a report of the financial condition resulting from a company's operations for a certain period in a structured manner. Therefore, financial reporting is required to be disclosed with integrity (Ainiyah khurotu, 2021).

Financial reporting that is prepared with integrity must have criteria that do not compromise the basic principles of general accounting and must comply with other applicable accounting standards (Siahaan 2021). The objective is to consider making the proper decision for the company's performance by stakeholders (Arif et al., 2023). However, some companies from various industrial sectors overlook the objective. One of them is in banking sector companies, some of which are still inconsistent in preparing their financial statements.

One of these inconsistencies occurs at BCA (Bank Central Asia), which consistently increases but the integrity score is not enough to be considered integrity. BKP (Bina Karya Prima) bank, whose reporting integrity fell from 2020 to 2024. The Association of Certified Fraud Examiners (ACFE) also revealed the sectors harmed by fraudulent and manipulated financial statements in its fraud survey report. (ACFE, 2022). It explained that the institution that suffered the most from fraud was the financial and banking industry at 41.4%, this was caused by investor distrust which made companies experience losses. (ACFE, 2022).

This phenomenon is also supported by a report issued by ACFE in 2023 that the largest percentage of fraud related to financial statements is in the banking sector, which amounted to 351 cases (22.30%) from various industrial sectors (Nadia et al., 2023). Financial reports with integrity should be able to provide information based on their accuracy and not depend on matters that cause management to deliberately manipulate financial reports (Ayem Sri, 2019). Many factors can affect the integrity of financial reports such as auditor independence, good corporate governance, and also the quality of audits conducted by the company (Sucitra et al., 2020). Implementing good corporate governance can serve as a basic principle of the company in implementing good management to maintain a balance in the context of the objectives that will be achieved by a company. (Wahyuni, 2022).

In terms of audits that affect a financial report, it indicates that the financial statements must be presented following applicable accounting standards. One of them is a financial report that has accountability and integrity, and it must be able to prove that there is an opinion report from an independent accountant. (Permana et al., 2022). The financial statements must be influenced by the element of independence carried out by the party concerned, namely the auditor. An attitude of independence requires an auditor to carry out his duties properly without any influence or direction from any party. This quality is also influenced by the existence of good corporate governance in a company (Wahyuni et al., 2022).

Audit quality is related to the attitude and character of an auditor regarding his views on auditing quality and also adheres strictly to an applicable accounting standard such as value management which is a benchmark in the application of the responsibility of an audit (Marpaung dkk., 2021). Therefore, the objective of this study is to obtain the best regression

model in predicting the integrity of financial reporting variable based on the independent variables.

REVIEW OF LITERATURE

Agency Theory

Agency Theory is a theory that contains a contract or relationship between 2 things, i.e. agent and principal (Ayem Sri, 2019). According to Jensen and Mecking (1976) in research from Ayem sri et al. (2020) explains that agency theory is a theory that connects something interrelated including one or more people who act as investors—they involve their work to managers in a company.

The Integrity of Financial Reporting

The integrity of financial reporting is a principle that is dedicated to morals such as honesty, transparency, independence, and accountability (Wahyuni, 2022). Research from Ainiyah (2021) states integrity is about honesty and truth, hence a financial report with integrity means that a company provides actual information about its conditions, without anything being covered up..

Auditor Independence

Independence is a generally applicable standard included in the three auditing standards authorized by *Ikatan Akuntan Indonesia (IAI)* by providing a statement that regardless of relationship-related, independence and mentality must be upheld by an auditor. Based on regulation *No. 04 (SA Seksi 220) di PSA (Pernyataan Standar Audit)*, this standard obligates an auditor to be able to uphold his independent attitude, which means not being affected by anyone, since the crucial task of an auditor is to carry out his obligations for the benefit of the public. In this case, differences can be found with an auditor who works as an internal auditor in an institution.

Good Corporate Governance

Good Corporate Governance is a unity related to regulations, systems, or standards in determining company behavior with a company owner, employees, managers, and everyone related to the company. Their performance will be assessed by parties outside the company and accounted for regarding company performance to describe and emphasize positive values for the company (Aisyahadani dkk., 2023)

a. Independent Commissioner

An Independent Commissioner is a board that exists in the company and the independent board of commissioners' members come from outside the company. This board performs assignments to assess the company's operational performance globally and comprehensively (Herada dkk., 2022). Independent commissioners have a function to achieve and balance in the decision-making process to protect other interrelated parties and minority shareholders.

b. Managerial Ownership

Managerial ownership is a situation within the scope of the company in which management owns shares or management is considered to be the owner of the company's shares (Mohammad dkk., 2020). In the presentation related to the financial reporting of a company, in this case, a measurement can be made by calculating the percentage of company share ownership with management according to Sujono and Subiantoro (2007) in (Dewantoro et al., 2022).

c. Institutional Ownership

Institutional ownership is a percentage related to the ownership of voting rights by an institution. Institutional ownership is considered as ownership of shares by legal entities, financial institutions, the government of a country, overseas institutions, trust funds and other institutions that occur in the year-end period according to Shien et al (2006) in Herada et al., (2022).

d. Audit Committee

The audit committee can be interpreted as an association of people whose status is chosen from members of the board of commissioners. They have responsibilities related to supervision in terms of the process of preparing financial reports and up to the disclosure of financial reports (Tamara dkk., 2021). The audit committee has an important task that will be accountable to the board of commissioners in helping carry out the duties and functions of the board of commissioners as regulated in *Peraturan Otoritas Jasa 21 Keuangan (POJK) No. 55/POJK.04/2015*.

Audit Quality

Audit quality is a condition that provides performance for an auditor to make findings and provide a report related to the presence or absence of findings in terms of financial report fraud and violations taking place in a financial accounting system, and also in the client's financial reporting process (Fitrawansyah dkk, 2021).

RESEARCH METHOD

This research uses quantitative research. The object of this research consists of: **(1)** Unit of analysis: Banking and financial sector companies listed on the Indonesia Stock Exchange (IDX) from 2019 to 2023; **(2)** Research variables: Auditor independence, good corporate governance, and audit quality (as independent variables), and financial statement integrity (as the dependent variable). The tool used by researchers in analyzing the data in this study is SPSS (Statistical Program for Social Science) software.

RESULTS AND DISCUSSION

Data Characteristics

The dependent variable Y (Integrity of Financial Reporting) has an average of 2.63 with a standard deviation of 2.41. The minimum and maximum values are -6.9 and 8.78, respectively. This indicates that the integrity of financial reporting has a very high range of values. If observed through the boxplot of variable Y in Figure 1, it is clear that many of the value points are outliers. With so many outliers in the data, this can cause the independent variables to fail to explain the dependent variable and affect the normality test. Hence, it is necessary to have a specific treatment in the form of dummy variables on this certain data. Here is the breakdown.

$$d_1 = \begin{cases} 1, & \text{outlier below median} \\ 0, & \text{otherwise} \end{cases}$$
$$d_2 = \begin{cases} 1, & \text{outlier above median} \\ 0, & \text{otherwise} \end{cases}$$

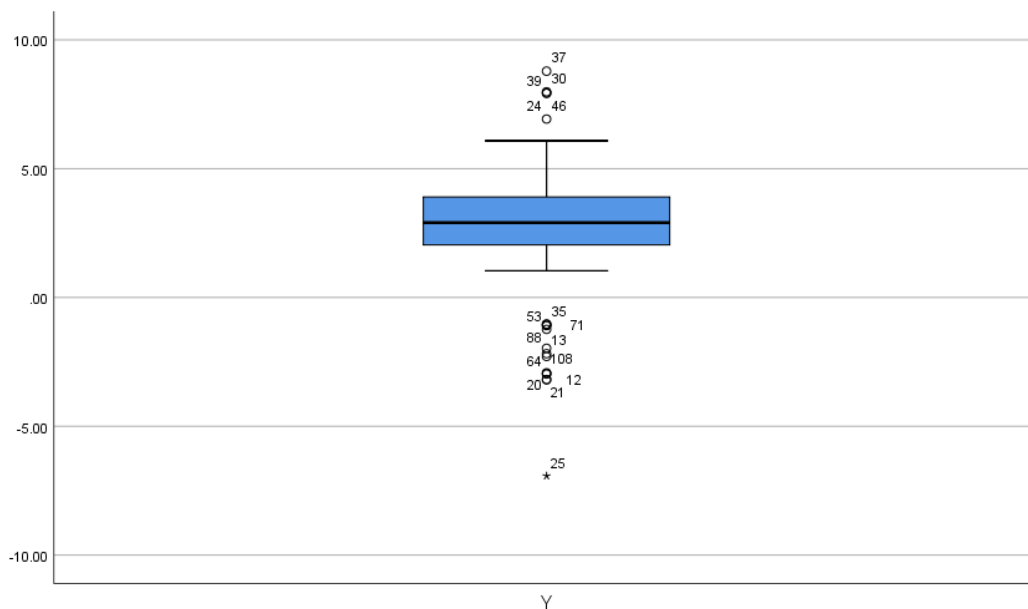


Figure 1
Boxplot of Dependent Variable

Linear Regression Analysis

The first step is to test the classical assumptions:

- Normality test (Table 1): Based on the Kolmogorov-Smirnov test results, the residual data is normally distributed because the p-value is lower than 0.05.
- Autocorrelation test (Table 1): Based on the Durbin-Watson test results, the residual data is significantly autocorrelation-free because the statistical value is in the range of 2-4.
- Multicollinearity test (Table 2): Based on the analysis results, there is no multicollinearity among the independent variables as all VIF (Variance Inflation Factor) values are below 10.
- Heteroscedasticity test (Figure 2): Based on the scatterplot of standardized residuals and predicted data, the heteroscedasticity test is fulfilled as there is no specific pattern formed in the graph.

Table 1
Kolmogorov-Smirnow dan Durbin-Watson Test

Testing	Statistic	P-value
Kolmogorov smirnow	0.43	0.2
Durbin Watson	2.174	

Table 2
VIF Analysis

Variable	Tolerance	VIF
X1	0.523	1.91

X2a	0.764	1.31
X2b	0.864	1.16
X2c	0.706	1.42
X2d	0.721	1.39
X3	0.952	1.05
Dummy min	0.523	1.91
Dummy max	0.906	1.10

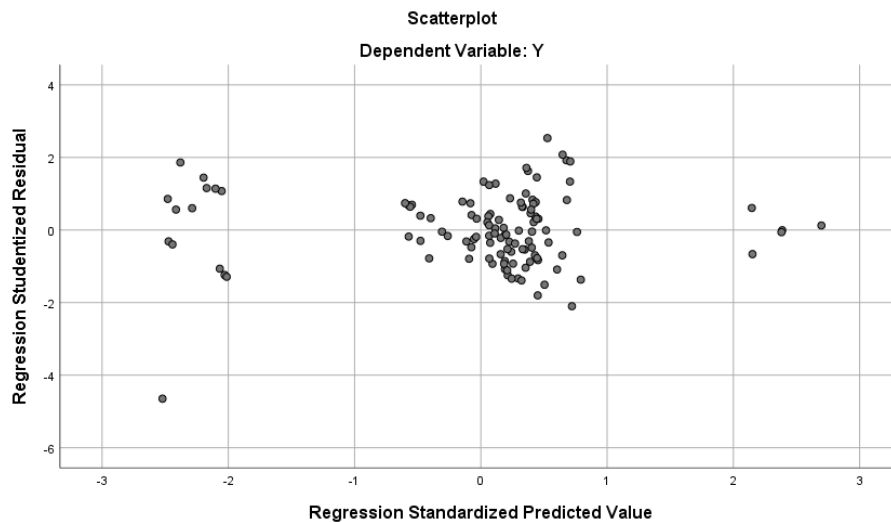


Figure 2
Scatterplot of Standardized Residual and Prediction

The classic assumption test has been satisfied, so proceed to hypothesis testing. Simultaneous hypothesis testing obtained a significance value of 0.00, so reject H0. Thus, it can be concluded that at least one independent variable affects the dependent variable. Subsequently, partial hypothesis testing is presented in Table 3. It is found that the variables X1, X2a, X2c, X3, d1, and d2 significantly affect the variable Y since their p-values are less than 0.05. Conversely, the constant, X2b, and X2d variables have no significant effect because their p-values are greater than 0.05.

Table 3
Coefficients Analysis

Parameter	B	Std. Error	t	P-value
constant	-0,730	0,65	-1,12	0,27
X1	1,248	0,28	4,54	0,00
X2a	1,997	0,60	3,33	0,00
X2b	2,541	1,36	1,87	0,06
X2c	4,331	1,43	3,02	0,00

X2d	-0,004	0,14	-0,03	0,98
X3	-0,374	0,18	-2,06	0,04
d1 (min)	-3,757	0,36	-10,40	0,00
d2 (max)	4,080	0,44	9,28	0,00

The analysis results show that the coefficient of determination (R²) value stands at 86.6%. This demonstrates a very strong level of relationship, where the independent variables can explain the integrity value of financial reporting by 86.6%, while the remaining 13.4% is explained by other factors besides the variables examined.

Based on the analysis results, the linear regression model is obtained as follows.

$$Y = -0,73 + 1,248X_1 + 1,997X_{2a} + 2,541X_{2b} + 4,331X_{2c} - 0,004X_{2d} - 0,374X_3 - 3,757d_1 + 4,080d_2 + \varepsilon$$

The following explanation describes how each independent variable affects the dependent variable.

- a. Constant: No significant effect. Constant is the value of Y when the independent variables are 0.
- b. X1: Significantly positive effect. It can be interpreted that if the auditor in the company works for less than 5 years, it can increase the integrity of financial reporting by 1.248.
- c. X2a: Significantly positive effect. It can be interpreted that a 1% increase in independent commissioners can cause an increase in the integrity of financial reporting by 0.01997.
- d. X2b: Has no significant effect. It can be interpreted that a 1% increase in managerial ownership can cause an increase in the integrity of financial reporting by 0.02541.
- e. X2c: Significantly positive effect. It can be interpreted that a 1% increase in institutional ownership can cause an increase in the integrity of financial reporting by 0.04331.
- f. X2d: Has no significant effect. It can be interpreted that an increase of 1 audit committee can cause an increase in the integrity of financial reporting by 0.004.
- g. X3: Significantly negative effect. It can be interpreted that if the company is audited by the Big Four, it can reduce the integrity of financial reporting by 0.374.

CONCLUSION

Independence has a significant positive effect on the integrity of financial reporting. This means that the independent level of an auditor is considered supportive in the process of financial reporting integrity in a company. Independent commissioners have a positive and significant effect on the integrity of financial reporting so that the higher the number of independent commissioners, the higher the level of integrity of financial reporting, meaning that the main task of an independent commissioner has a effect on the financial reporting process such as supervision in the company's operations. Managerial ownership does not have a significant effect on the integrity of financial statements, because the percentage of managerial ownership in the company sample is relatively small, so it is not strong enough to influence financial reporting decisions and integrity.

Institutional ownership has a significant positive effect on the integrity of financial reporting, this means that the higher the institutional ownership, the higher the integrity of financial reporting in a company. The audit committee was not found to have a significant effect on the integrity of financial reporting, because regardless of the number of audit committees in a company, it does not necessarily affect the integrity of financial reporting, and it also does not always run effectively. Many factors must be considered in seeing the effect of the audit committee on the integrity of financial reporting, such as the independence of committee members, low communication frequency, and limited competence. Audit quality was found to have a significant negative effect in this study, which means that if the audit quality is high, the integrity of financial reporting decreases, but on the contrary, if the audit quality is low, the integrity of financial reporting tends to increase. Suggestions for future researchers are to be able to use other variables, such as company size, profit, or others, to determine the integrity of financial reporting. Future researchers are expected to try to use other software, not only SPSS.

REFERENCES

- ACFE. (2022). *SURVEI FRAUD INDONESIA TAHUN 2022 ACFE INDONESIA CHAPTER*. chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://acfe-indonesia.or.id/wp-content/uploads/2023/07/SURVEI-FRAUD-INDONESIA-2022.pdf
- Adhiprasetya, A. (2019). PENGARUH CORPORATE GOVERNANCE PERCEPTION INDEX TERHADAP NILAI PERUSAHAAN DAN KINERJA KEUANGAN PERUSAHAAN. *DIPONEGORO JOURNAL OF ACCOUNTING*, 8(4), 1–10. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Agustina Tri Damayanti, & Dedik Nur Triyanto, S. E. ,M. A. (2020). PENGARUH AUDIT TENURE, KEPEMILIKAN INSTITUSIONAL, KOMISARIS INDEPENDEN, DAN UKURAN PERUSAHAAN TERHADAP INTEGRITAS LAPORAN KEUANGAN (Studi Empiris Perusahaan Sub Sektor Asuransi yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2014-2019). *e-Proceeding Of Management*, 7.
- Ainiyah Khurotu, D. N. R. A. (2021). PENGARUH INDEPENDENSI, GOOD CORPORATE GOVERNANCE, DAN KUALITAS AUDIT TERHADAP INTEGRITAS LAPORAN KEUANGAN (Studi Pada Perusahaan Manufaktur Sub Sektor Makanan Dan Minuman Yang Terdaftar Di Bursa Efek Indonesia Tahun 2016-2020). *Jurnal Analisa Akuntansi dan Perpajakan*, 5.
- Ainiyah Khurotu, Darmayanti Novi, & Rosyida Anniswati Isnaini. (2021). PENGARUH INDEPENDENSI, GOOD CORPORATE GOVERNANCE, DAN KUALITAS AUDIT TERHADAP INTEGRITAS LAPORAN KEUANGAN (Studi Pada Perusahaan Manufaktur Sub Sektor Makanan Dan Minuman Yang Terdaftar Di Bursa Efek Indonesia Tahun 2016-2020). *JURNALANALISA AKUNTANSI DAN PEPRPAJAKAN*, 5.
- Alberto Yakob Kristian Marpaung, & Laura Raze Tinambunan. (2021). PENGARUH KOMISARIS INDEPENDEN, KOMITE AUDIT, KEPEMILIKAN INSTITUSIONAL DAN KUALITAS AUDIT TERHADAP INTEGRITAS LAPORAN KEUANGAN DI PERUSAHAAN SUB SEKTOR TRANSPORTASI YANG TERDAFTAR DI BEI TAHUN 2017-2019. *JOURNAL OF ECONOMIC, BUSINESS ACCOUNTING*, 5.

- Alfi, R., Siska, Q., & Yudowati, P. (2018). PENGARUH MEKANISME CORPORATE GOVERNANCE DAN KUALITAS AUDIT TERHADAP INTEGRITAS LAPORAN KEUANGAN PADA PERUSAHAAN PERTAMBANGAN DI BURSA EFEK INDONESIA. *ASSETS*, 8.
- Anggita Meidi, & Pohan Tohir Hotman. (2022). PENGARUH GOOD CORPORATE GOVERNANCE, FINANCIAL DISTRESS DAN UKURAN PERUSAHAAN TERHADAP INTEGRITAS LAPORAN KEUANGAN. *Jurnal Ekonomi Trisakti*, 2.
- Anzani, L., & Simatupang, F. S. (2024). Pengaruh Good Corporate Governance terhadap Nilai Perusahaan yang dimediasi oleh Return on Asset pada Perusahaan Sektor Healthcare yang Terdaftar di Bursa Efek Indonesia Periode 2019-2022. *Ekonomis: Journal of Economics and Business*, 8(2), 1778. <https://doi.org/10.33087/ekonomis.v8i2.1659>
- Arif, M. Z., Sabrina, N., & Sahri, Y. (2023a). Pengaruh Independensi, Mekanisme Corporate Governance dan Kualitas Audit Terhadap Integritas Laporan Keuangan. *Jurnal Simki Economic*, 6(2), 403–412. <https://jiped.org/index.php/JSE>
- Arif, M. Z., Sabrina, N., & Sahri, Y. (2023b). Pengaruh Independensi, Mekanisme Corporate Governance dan Kualitas Audit Terhadap Integritas Laporan Keuangan. *Jurnal Simki Economic*, 6(2), 403–412. <https://jiped.org/index.php/JSE>
- Arista, S., & Wahyudi, T. (2021). PENGARUH STRUKTUR CORPORATE GOVERNANCE DAN AUDIT TENURE TERHADAP INTEGRITAS LAPORAN KEUANGAN. *AKUNTABILITAS*.
- Astuti, J. P., & Sormin, P. (2019). PENGARUH INDEPENDENSI, KOMPETENSI DAN PROFESIONALISME AUDITOR INTERNAL TERHADAP KEMAMPUAN MENDETEKSI KECURANGAN (Studi Kasus di Bank Panin, Bank CIMB Niaga, dan Bank National Nobu). *JURNAL AKUNTANSI*, 13(2), 123–142. <https://doi.org/10.25170/jara.v13i2>
- Ayem Sri, Y. D. (2019). PENGARUH INDEPENDENSI AUDITOR, KUALITAS AUDIT, MANAJEMEN LABA, DAN KOMISARIS INDEPENDEN TERHADAP INTEGRITAS LAPORAN KEUANGAN (Studi Kasus Pada Perusahaan Perbankan Yang Terdaftar di BEI Periode 2014-2017). *Jurnal Akuntansi & Manajemen Akmenika*, 16.
- Ayem sri, & Yuliana Dewi. (2020). PENGARUH INDEPENDENSI AUDITOR, KUALITAS AUDIT, MANAJEMEN LABA, DAN KOMISARIS INDEPENDEN TERHADAP INTEGRITAS LAPORAN KEUANGAN (Studi Kasus Pada Perusahaan Perbankan Yang Terdaftar di BEI Periode 2014-2017). *JURNAL AKUNTANSI DAN MANAJEMEN AKMENIKA*, 16.
- Ayu Ratih Manuari, I., Luh Nyoman Sherina Devi, N., Studi Akuntansi, P., Ekonomi dan Bisnis, F., & Mahasaraswati Denpasar, U. (2021). IMPLIKASI MEKANISME CORPORATE GOVERNANCE, LEVERAGE, AUDIT TENURE DAN KUALITAS AUDIT TERHADAP INTEGRITAS LAPORAN KEUANGAN. Dalam *Journal of Applied Management and Accounting Science (JAMAS)* (Vol. 2, Nomor 2).
- Bursa Efek Indonesia. (2024). *DATA LAPORAN KEUANGAN DAN LAPORAN TAHUNAN PERUSAHAAN SEKTOR PERBANKAN YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2021 - 2023*. <https://www.idx.co.id/id>

- Cahyaningtyas, R., & Abbas, S. (2022). PENGARUH MEKANISME CORPORATE GOVERNANCE DAN KUALITAS AUDIT TERHADAP INTEGRITAS LAPORAN KEUANGAN. *SNISTEK* 4, 4. www.idx.co.id.
- Cahyaningtyas, R., Abbas, S., & Tangerang, U. M. (2022). PENGARUH MEKANISME CORPORATE GOVERNANCE DAN KUALITAS AUDIT TERHADAP INTEGRITAS LAPORAN KEUANGAN. *SNISTEK*, 4. www.idx.co.id.
- Clarita, S., Ekonomi, F., Bisnis, D., Esa, U., Riris, U., & Sitorus, R. (2023). Pengaruh Leverage, Kualitas Audit, dan Whistleblowing terhadap Integritas Laporan Keuangan yang Dimoderasi oleh Manajemen Laba. *Jurnal Mahasiswa*, 5(1).
- Deni Dwi Permana, M., Noviyanti, S., & Kristen Satya Wacana, U. (2022). THE EFFECT OF AUDITOR INDEPENDENCE, GOOD CORPORATE GOVERNANCE AND AUDIT QUALITY ON THE INTEGRITY OF FINANCIAL STATEMENTS PENGARUH INDEPENDENSI AUDITOR, GOOD CORPORATE GOVERNANCE DAN KUALITAS AUDIT TERHADAP INTEGRITAS LAPORAN KEUANGAN. *COSTING:Journal of Economic, Business and Accounting*, 5.
- Dewantoro, R., & Suryono Bambang. (2022). PENGARUH GOOD CORPORATE GOVERNANCE TERHADAP KINERJA PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BURSA EFEK INDONESIA Bambang Suryono Sekolah Tinggi Ilmu Ekonomi Indoensia (STIESIA) Surabaya. *Jurnal Ilmu dan Riset Akuntansi*, 11.
- Empiris, S., Perusahaan, P., Pertambangan Yang Terdaftar Di Bursa, S., Indonesia, E., Indrasti, A. W., & Akt, M. (2020). PERAN KOMISARIS INDEPENDEN, KEPEMILIKAN INSTITUSIONAL, KEBIJAKAN HUTANG SERTA UKURAN PERUSAHAAN TERHADAP INTEGRITAS LAPORAN KEUANGAN. *Jurnal Ekonomika dan Manajemen*, 9(2), 152–163. <https://beritalima.com/direksi-pt-cakra-mineral-tbk->
- Ervina, N., & Palembang, S. P. (2024). Analisis Dampak Kualitas Komite Audit, Kinerja Keuangan, dan Tata Kelola Perusahaan Terhadap Kualitas Laporan Keuangan: Studi kasus pada Perusahaan Dagang di Wilayah Surabaya. Dalam *Jurnal Akuntansi dan Keuangan West Science* (Vol. 3, Nomor 02).
- Fikri Mohammad, & Suryani Elly. (2020). PENGARUH GOOD CORPORATE GOVERNANCE TERHADAP INTEGRITAS LAPORAN KEUANGAN (Studi pada Perusahaan BUMN yang terdaftar di BEI Periode 2014 s.d 2018). *Jurnal Akuntansi* , Volume 8.
- Fitrawansyah, F., & Syahnifah, M. (2021). Pengaruh Independensi Auditor Terhadap Integritas Laporan Keuangan (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2013-2015)". *Akuntabilitas*, 11(2). <https://doi.org/10.15408/akt.v11i2.7021>
- Halasanni Agustina Pardede, & Dea Annisa. (2023). Pengaruh Komisaris Independen, Komite Audit dan Corporate Governance Terhadap Integritas Laporan Keuangan. *AKUA: Jurnal Akuntansi dan Keuangan*, 2(3), 213–225. <https://doi.org/10.54259/akua.v2i3.1784>
- Hamid, M. S., & Solikhah, N. (2017). PENGARUH INDEPENDENSI, MEKANISME CORPORATE GOVERNANCE DAN KUALITAS AUDIT TERHADAP INTEGRITAS LAPORAN KEUANGAN (Studi Empiris Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Periode 2011 – 2015). *Jurnal Akuntansi*, 5(2), 167–178. <https://doi.org/10.24964/ja.v5i2.363>

- Hasanuddin. (2018). THE INFLUENCE OF GOOD CORPORATE GOVERNANCE, AND QUALITY OF AUDIT AGAINST THE INTEGRITY OF THE FINANCIAL STATEMENTS HASANUDDIN. *INTERNATIONAL JOURNAL ECONOMICS MANAGEMENT AND SOCIAL EXPERIENCE*, 1. <https://doi.org/10.3828/IJEMSS/v1i3.15>
- Hifnelda, M., & Sasongko, N. (2021). ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI INTEGRITAS LAPORAN KEUANGAN. *Proceeding Seminar Nasional & Call For Papers*, 4. <http://www.idx.co.id>
- Istiantoro, I., Paminto, A., & Ramadhani, H. (2017). Pengaruh Struktur Corporate Governance terhadap Integritas Laporan Keuangan Perusahaan pada Perusahaan LQ45 yang Terdaftar di BEI. *AKUNTABEL*, 14(2).
- Kompas. (2021). *KASUS MANIPULASI LAPORAN KEUANGAN BANK BUKOPIN*. <https://www.kompas.com/tag/kasus-bank-bukopin>
- Kompas.com. (2020). *KASUS KECURANGAN MANIPULASI LAPORAN KEUANGAN BANK BTN*. <https://money.kompas.com/read/2020/02/03/151601726/dpr-panggil-dirut-btn-terkait-dugaan-manipulasi-laporan-keuangan>
- Luthfiana Asri Citra, & Mundiroh Siti. (2023). PENGARUH SIZE, MEKANISME CORPORATE GOVERNANCE DAN KUALITAS AUDIT TERHADAP INTEGRITAS LAPORAN KEUANGAN (Studi Empiris pada Perusahaan Customer Non-Cylical Sub Sektor Food and Beverage yang Terdaftar di Bursa Efek Indonesia Tahun 2017-2021). *Journal of Student Research (JSR)*, 1.
- Mais Gusliana RimiNuari fdhlan. (2020). PENGARUH GOOD CORPORATE GOVERNANCE, UKURAN PERUSAHAAN, DAN LEVERAGE TERHADAP INTEGRITAS LAPORAN KEUANGAN. *JURNAL REVIU AKUNTANSI DAN KEUANGANN*, 6.
- Manosoh. (2016). *Buku-Good_corporate_governance_untuk_meningkatkan_kualitas_laporan_keuangan* (1). *Book*.
- Monica Herada, F., Febrina Dwijayanti, P., & Katolik Widya Mandala Surabaya, U. (2022). Pengaruh Mekanisme Corporate Governance Dan Financial Distress Terhadap Integritas Laporan Keuangan. *Jurnal Ilmiah Mahasiswa Akuntansi*, 11(1). <https://doi.org/10.33508/jima.v11i1.3975>
- Nadia, N., Nugraha, N., & Sartono, S. (2023). Analisis Pengaruh Fraud Diamond Terhadap Kecurangan Laporan Keuangan Pada Bank Umum Syariah. *Jurnal Akuntansi dan Governance*, 3(2), 125. <https://doi.org/10.24853/jago.3.2.125-139>
- Nafia Nadiatun, & Wibowo Danny. (2020). PENGARUH KEPEMILIKAN MANAJERIAL, KEPEMILIKAN INSTITUSIONAL, DER, SIZE, DPR, ROE TERHADAP HARGA SAHAM. *Jurnal Ilmu dan riset Akuntansi*, Volume 9.
- Novyarni, N., Wati, R., & Harni, R. (2022). Pengaruh Mekanisme Corporate Governance, Kualitas Audit dan Ukuran Perusahaan terhadap Integritas Laporan Keuangan. *Jurnal Akuntansi dan Manajemen*, 19(02), 114–126. <https://doi.org/10.36406/jam.v19i02.693>
- Oktaviani, I., Desriani, R., & Adrianto, F. (2021a). PENGARUH MEKANISME CORPORATE GOVERNANCE DAN KUALITAS AUDIT TERHADAP INTEGRITAS LAPORAN KEUANGAN STATEMENTS. *MENARA ILMU*, 02.

- Oktaviani, I., Desriani, R., & Adrianto, F. (2021b). THE EFFECT OF CORPORATE GOVERNANCE MECHANISM AND AUDIT QUALITY ON THE INTEGRITY OF FINANCIAL STATEMENTS. *MENARA Ilmu*, 15(02).
- Putra, B. A. I., & Sunarto, S. (2021). Pengaruh Profitabilitas, Leverage, dan Kepemilikan Manajerial Terhadap Nilai Perusahaan dengan Corporate Social Responsibility Sebagai Variabel Moderasi. *Ekonomis: Journal of Economics and Business*, 5(1), 149. <https://doi.org/10.33087/ekonomis.v5i1.195>
- Septony B. Siahaan. (2017). PENGARUH GOOD CORPORATE GOVERNANCE DAN KUALITAS KAP TERHADAP INTEGRITAS LAPORAN KEUANGAN STUDI KASUS PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA. *JURNAL AKUNTANSI DAN KEUANGAN METHODIST*, 1.
- Shalfa Aisyahadani, B., & Kiswara, E. (2023). DAMPAK MEKANISME TATA KELOLA PERUSAHAAN TERHADAP KUALITAS PELAPORAN KEUANGAN (Studi Empiris pada Perusahaan non-Keuangan Indeks Saham LQ45 yang Terdaftar di Bursa Efek Indonesia Tahun 2017-2019). *DIPONEGORO JOURNAL OF ACCOUNTING*, 12(2), 1–14. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Shelyne Novy Aryanty, & Reschiwati. (2024). Independensi Auditor, Struktur Corporate Governance, dan Kualitas Audit: Implikasinya Pada Integritas Laporan Keuangan. *Jurnal Riset Dan Akuntansi Dan Auditing*, 11.
- Siahaan Septony B. (2019). Pengaruh Good Corporate Governance Dan Kualitas Kapterhadap Integritas Laporan Keuangan Studi Kasus Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Akuntansi Dan Keuangan Methodist*, 1.
- Sucitra, K., Sari, R., & Widyastuti, S. (2020). PENGARUH MANAJEMEN LABA, AUDIT TENURE DAN KOMISARIS INDEPENDEN TERHADAP INTEGRITAS LAPORAN KEUANGAN. *KORELASI Konferensi Riset Nasional Ekonomi, Manajemen, dan Akuntansi*, 2, 713–727.
- Tamara Putri Novelina Angel, & Kartika Andi. (2021). PENGARUH KEPEMILIKAN INSTITUSIONAL, KEPEMLIKAN MANAJERIAL, DAN KOMITE AUDIT TERHADAP INTEGRITAS LAPORAN KEUANGAN. *Jurnal Ilmiah Mahasiswa Akuntansi*, 12.
- Wahyuni, P. D. (2022). PENGARUH GOOD CORPORATE GOVERNANCE, LEVERAGE DAN KUALITAS AUDIT TERHADAP INTEGRITAS LAPORAN KEUANGAN PADA EMITEN BUMN. *Jurnal Akuntansi Bisnis*, 15(1). <https://doi.org/10.30813/jab.v15i1.2870>