

ABSTRAK

PENGARUH KOMISARIS INDEPENDEN, DEWAN DIREKSI, KOMITE AUDIT, *AUDIT TENURE*, DAN UKURAN PERUSAHAAN TERHADAP INTEGRITAS LAPORAN KEUANGAN

(Studi Empiris Perusahaan BUMN yang Terdaftar di Bursa Efek Indonesia
Periode 2020-2024)

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Penelitian ini bertujuan untuk menganalisis pengaruh komisaris independen, dewan direksi, komite audit, *audit tenure*, dan ukuran perusahaan terhadap integritas laporan keuangan pada perusahaan BUMN yang terdaftar di Bursa Efek Indonesia. Latar belakang penelitian ini didasari oleh pentingnya laporan keuangan yang berintegritas dalam mendukung pengambilan keputusan ekonomi yang tepat oleh pemangku kepentingan. Permasalahan muncul ketika beberapa BUMN terlibat dalam kasus manipulasi laporan keuangan, yang mencerminkan lemahnya sistem pengawasan dan tata kelola perusahaan. Oleh karena itu, penelitian ini bertujuan untuk mengetahui sejauh mana faktor-faktor tata kelola perusahaan berpengaruh terhadap kualitas informasi keuangan yang disajikan oleh perusahaan BUMN.

Penelitian ini menggunakan pendekatan kuantitatif dengan metode regresi linier berganda. Data yang digunakan berupa data sekunder yang diperoleh dari laporan keuangan tahunan perusahaan BUMN periode 2020–2024 yang dipilih menggunakan teknik *purposive sampling*. Analisis data dilakukan dengan bantuan software statistik untuk menguji pengaruh masing-masing variabel independen terhadap integritas laporan keuangan sebagai variabel dependen.

Hasil penelitian menunjukkan bahwa dewan direksi dan komite audit berpengaruh positif terhadap integritas laporan keuangan. Komisaris independen, *audit tenure*, dan ukuran perusahaan tidak berpengaruh terhadap integritas laporan keuangan. Berdasarkan hasil tersebut, disarankan agar perusahaan BUMN memperkuat pelaksanaan prinsip-prinsip *good corporate governance*, khususnya dalam aspek audit dan pengawasan, guna meningkatkan integritas laporan keuangan dan membangun kepercayaan publik serta investor.

Kata Kunci: Komisaris Independen, Dewan Direksi, Komite Audit, *Audit Tenure*, Ukuran Perusahaan, dan Integritas Laporan Keuangan

ABSTRACT

THE EFFECT OF INDEPENDENT COMMISSIONERS, BOARD OF DIRECTORS, AUDIT COMMITTEE, AUDIT TENURE, AND COMPANY SIZE ON FINANCIAL REPORTING INTEGRITY

(Empirical Study of BUMN Companies Listed on the Indonesia Stock Exchange in 2020-2024)

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This study aims to analyze the effect of independent commissioners, the board of directors, the audit committee, audit tenure, and firm size on the integrity of financial statements in BUMN companies listed on the Indonesia Stock Exchange. The background of this study is based on the importance of financial statements with integrity in supporting informed economic decision-making by stakeholders. Problems arise when several BUMN companies are involved in cases of financial statement manipulation, reflecting weak oversight and corporate governance systems. Therefore, this study aims to determine the extent to which corporate governance factors influence the quality of financial information presented by BUMN companies.

This study uses a quantitative approach using multiple linear regression. The data used are secondary data obtained from the annual financial statements of BUMN companies in 2020–2024, selected using a purposive sampling technique. Data analysis was performed using statistical software to test the effect of each independent variable on the integrity of the financial statements, which served as the dependent variable.

The results indicate that the board of directors and the audit committee have a positive effect on financial statement integrity. Independent commissioners, audit tenure, and firm size have no effect on financial statement integrity. Based on these results, it is recommended that BUMN companies strengthen the implementation of good corporate governance principles, particularly in the audit and supervision aspects, in order to improve the integrity of financial reports and build public and investor trust.

Keywords: *Independent Commissioner, Board of Directors, Audit Committee, Audit Tenure, Firm Size, and Financial Report Integrity*