

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *leverage*, komite audit serta ukuran KAP terhadap integritas laporan keuangan pada perusahaan manufaktur di Bursa Efek Indonesia (BEI) tahun 2019-2021. Penelitian ini memakai populasi perusahaan manufaktur yang telah terdaftar secara resmi pada Bursa efek Indonesia (BEI) pada tahun 2019-2021. Terdapat 526 Observasi yang dapat digunakan dalam penelitian ini. Pemilihan sampel menggunakan metode *purposive sampling*, setelah dilakukan outlier ditemukan sebanyak 340 Observasi. Metode analisis data memakai regresi linier berganda. Hasil penelitian menunjukkan bahwa *leverage*, komite audit dan ukuran KAP tidak berpengaruh terhadap integritas laporan keuangan.

Kata Kunci: *Leverage*, Komite Audit, Ukuran KAP, Integritas Laporan Keuangan.

ABSTRACT

This study aims to examine the effect of leverage, audit committee and KAP size on integrity of financial statements in manufacturing companies on the Indonesia Stock Exchange (IDX) in 2019-2021. This study uses the population of manufacturing companies that have been officially listed on the Indonesia Stock Exchange (IDX) in 2019-2021 there were 526 observations can be use in this study. The selection of samples for this study used purposive sampling method. After outlier was found as many as 340 Observations. The analysis method uses multiple linear regression. The results of the study found that leverage, audit committee, size of KAP had no effect on integrity of financial statements.

Keywords: Leverage, Audit Committee, KAP Size, Financial Statement Integrity.