ABSTRAK

Nama : Barkah Putri Lestari
Program Studi : Akuntansi
Judul : Pengaruh Komite Audit, Komisaris Independen, dan *Leverage* Terhadap Integritas Laporan Keuangan Pada Perusahaan Sub Sektor *Consumer Non-Cyclical* yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2021–2024

Penelitian ini bertujuan untuk mengetahui pengaruh komite audit, komisaris independen, serta tingkat *leverage* terhadap integritas laporan keuangan pada perusahaan sub sektor c*onsumer non-cyclical* yang terdaftar di Bursa Efek Indonesia selama periode 2021-2024. Integritas laporan keuangan merupakan indikator penting yang mencerminkan transparansi dan kejujuran penyajian informasi keuangan perusahaan. Metode penelitian yang digunakan adalah pendekatan kuantitatif dengan data sekunder berupa laporan keuangan tahunan. Sampel ditentukan melalui teknik sampel jenuh, dan analisis data dilakukan menggunakan model regresi data panel. Hasil penelitian mengungkapkan bahwa: (1) komite audit tidak pengaruh terhadap integritas laporan keuangan; (2) komisaris independen berpengaruh negatif signifikan terhadap integritas laporan keuangan; dan (3) *leverage* berpengaruh positif signifikan terhadap integritas laporan keuangan. Temuan ini menunjukkan bahwa tingginya tingkat *leverage* mampu memperkuat kualitas pelaporan keuangan, sedangkan keberadaan komisaris independen justru cenderung menurunkan integritas laporan keuangan.

Kata kunci: Komite audit, komisaris independen, *leverage*, integritas laporan keuangan.

ABSTRACT

Name **:** ***Barkah Putri Lestari***
Study Program **:** ***Accounting***
Title **:** ***The Influence of Audit Committees, Independent Commissioners, and Leverage on the Integrity of Financial Statements in Consumer Non-Cyclical Sub-Sector Companies Listed on the Indonesia Stock Exchange (IDX) from 2021-2024***

This study aims to determine the effect of audit committees, independent commissioners, and leverage on financial statement integrity in companies in the non-cyclical consumer subsector listed on the Indonesia Stock Exchange during the period 2021-2024. Financial statement integrity is an important indicator that reflects transparency and honesty in the presentation of company financial information. The research method used is a quantitative approach with secondary data in the form of annual financial statements. The sample was determined using a saturated sampling technique, and data analysis was conducted using a panel data regression model. The research results indicate that: (1) the audit committee has no influence on financial statement integrity; (2) independent commissioners have a significant negative influence on financial statement integrity; and (3) leverage has a significant positive influence on financial statement integrity. These findings suggest that high leverage levels can strengthen financial reporting quality, while the presence of independent commissioners tends to reduce financial statement integrity.

Keywords*: Audit committees, independent commissioners, leverage, integrity of financial statements.*