

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *leverage* dan profitabilitas terhadap integritas laporan keuangan dengan karakteristik *Chief Financial Officer* (CFO) sebagai variabel mediasi pada perusahaan manufaktur sub sektor industri yang terdaftar di Bursa Efek Indonesia (BEI) periode 2022–2025. Data yang digunakan merupakan data sekunder yang diperoleh dari laporan tahunan (annual report) dan laporan keuangan perusahaan yang dipublikasikan melalui situs resmi Bursa Efek Indonesia maupun situs resmi masing-masing perusahaan. Pemilihan sampel dilakukan menggunakan metode *purposive sampling* berdasarkan kriteria yang telah ditetapkan. Metode analisis yang digunakan adalah analisis regresi data panel dan analisis jalur (*path analysis*) dengan bantuan perangkat lunak *EViews* 14, sedangkan pengujian mediasi dilakukan menggunakan uji Sobel. Hasil penelitian menunjukkan bahwa *leverage* tidak berpengaruh terhadap integritas laporan keuangan. Profitabilitas berpengaruh negatif dan signifikan terhadap integritas laporan keuangan. Selain itu, karakteristik *Chief Financial Officer* (CFO) tidak mampu memediasi pengaruh *leverage* terhadap integritas laporan keuangan maupun pengaruh profitabilitas terhadap integritas laporan keuangan.

Kata Kunci: *Leverage*, Profitabilitas, Karakteristik *Chief Financial Officer* (CFO) dan Integritas Laporan Keuangan

ABSTRACT

This study aims to examine the effect of leverage and profitability on financial statement integrity with Chief Financial Officer (CFO) characteristics as a mediating variable in manufacturing companies in the industrial sub-sector listed on the Indonesia Stock Exchange (IDX) during the 2022–2025 period. The data used in this study are secondary data obtained from the companies' annual reports and financial statements published on the official website of the Indonesia Stock Exchange (IDX) and the official websites of the respective companies. The sample was selected using a purposive sampling method based on predetermined criteria. The data were analyzed using panel data regression and path analysis with the assistance of EViews 14 software, while the mediating effect was tested using the Sobel test. The results indicate that leverage has no significant effect on financial statement integrity. Profitability has a negative and significant effect on financial statement integrity. Furthermore, the characteristics of the Chief Financial Officer (CFO) are not able to mediate the effect of leverage on financial statement integrity or the effect of profitability on financial statement integrity.

Keywords: *Leverage, Profitability, Chief Financial Officer (CFO) Characteristics, and Financial Statement Integrity.*