

ABSTRAK

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Program studi : Program Studi Akuntansi
Judul : Pengaruh *Good Corporate Governance, Audit Committee, Audit Quality, Dan Firm Size* Terhadap Integritas Laporan Keuangan Perusahaan BUMN Sektor Infrastruktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2015 – 2022.

Penelitian ini bertujuan untuk menginvestigasi pengaruh *Good Corporate Governance (GCG)*, Komite Audit, Kualitas Audit, dan Ukuran Perusahaan terhadap integritas laporan keuangan perusahaan Badan Usaha Milik Negara (BUMN) di sektor infrastruktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2015 hingga 2022. Data diambil dari laporan keuangan tahunan dan laporan keberlanjutan BUMN serta diuji menggunakan analisis regresi panel. Hasil penelitian menunjukkan bahwa *GCG* yang diproksikan dengan variabel (kepemilikan institusional, kepemilikan manajerial, dan komisaris independen) Komite Audit, dan Kualitas Audit memiliki pengaruh yang signifikan terhadap integritas laporan keuangan BUMN di sektor infrastruktur. Namun, Ukuran Perusahaan tidak memiliki pengaruh yang signifikan. Temuan ini mengindikasikan pentingnya penerapan prinsip *GCG* yang kuat, keberadaan Komite Audit yang efektif, dan kualitas audit yang tinggi dalam menjaga integritas laporan keuangan perusahaan BUMN. Populasi dalam penelitian ini sebanyak 12 perusahaan. Teknik pengambilan sampel dalam penelitian menggunakan *purposive sampling* dengan memperoleh sebanyak 6 perusahaan dengan tahun pengamatan selama 8 tahun. Hasil penelitian didapatkan bahwa kepemilikan institusional, kepemilikan manajerial, komite audit berpengaruh terhadap integritas laporan keuangan. Sedangkan komisaris independen, kualitas audit, dan ukuran perusahaan tidak berpengaruh terhadap integritas laporan keuangan.

Kata Kunci: *Good Corporate Governance*, Komite Audit, Kualitas Audit, Ukuran Perusahaan, Integritas Laporan Keuangan, BUMN, Infrastruktur, Bursa Efek Indonesia.

ABSTRACT

Name : Rany Trivani Koto
Study Program : Accounting Study Program
Title : The Effect of Good Corporate Governance, Audit Committee, Audit Quality, and Firm Size on the Integrity of Financial Statements of Infrastructure Sector BumN Companies Listed on the Indonesia Stock Exchange 2015 – 2022.

This study aims to investigate the effect of Good Corporate Governance (GCG), Audit Committee, Audit Quality, and Company Size on the integrity of financial statements of State-Owned Enterprises (BUMN) companies in the infrastructure sector listed on the Indonesia Stock Exchange (IDX) during the period 2015 to 2022. Data were taken from annual financial reports and sustainability reports of SOEs and tested using panel regression analysis. The results showed that GCG proxied by variables (institutional ownership, managerial ownership, and independent commissioners) Audit Committee, and Audit Quality have a significant influence on the integrity of BUMN financial statements in the infrastructure sector. However, Company Size does not have a significant effect. These findings indicate the importance of implementing strong GCG principles, the existence of an effective Audit Committee, and high audit quality in maintaining the integrity of the financial statements of BUMN companies. The population in this study were 12 companies. The sampling technique in the study used purposive sampling by obtaining 6 companies with 8 years of observation. The results showed that institutional ownership, managerial ownership, audit committee affect the integrity of financial statements. While independent commissioners, audit quality, and company size have no effect on the integrity of financial statements.

Keywords: *Good Corporate Governance, Audit Committee, Audit Quality, Company Size, Financial Statement Integrity, BUMN, Infrastructure, Indonesia Stock Exchange.*