

ABSTRAK

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Program Studi : Akuntansi
Judul : Pengaruh Komisaris Independen, *Intellectual Capital*, Komite Audit, dan Audit *Tenure* Terhadap Integritas Laporan Keuangan Pada Perusahaan BUMN Yang Terdaftar Di Bursa Efek Indonesia 2020-2022

Penelitian ini bertujuan untuk mengetahui pengaruh komisaris independen, *intellectual capital*, komite audit, dan audit *tenure* terhadap integritas laporan keuangan pada perusahaan bumh yang terdaftar di bursa efek indonesia 2020-2022. Populasi dalam penelitian ini adalah seluruh perusahaan bumh yang terdaftar di bursa efek Indonesia tahun 2020-2022 sebanyak 27 perusahaan. Sampel yang diperoleh menggunakan metode *purposive sampling* yaitu sebanyak 20 perusahaan sehingga diperoleh total observasi sebanyak 60 dengan estimasi regresi data panel. Penelitian ini diolah menggunakan *Eviews12*. Hasil penelitian menunjukkan bahwa variabel komisaris independen, komite audit, dan audit *tenure* tidak berpengaruh signifikan terhadap integritas laporan keuangan. Sedangkan untuk variabel *intellectual capital* berpengaruh signifikan terhadap integritas laporan keuangan.

Kata kunci: Komisaris Independen, *Intellectual Capital*, Komite Audit, Audit *Tenure*, Integritas Laporan Keuangan.

ABSTRACT

Name : Tista Febriani

Study Program: Accounting

Title :The Effect of Independent Commissioners, Intellectual Capital, Audit Committees, and Audit Tenure on the Integrity of Financial Reports in State-Owned Companies Listed on the Indonesian Stock Exchange 2020-2022

This research aims to determine the effect of independent commissioners, intellectual capital, audit committee, and audit tenure on the integrity of financial reports in state-owned companies listed on the Indonesian Stock Exchange 2020-2022. The population in this research is all state-owned companies listed on the Indonesian stock exchange in 2020-2022, totaling 27 companies. The sample obtained using the purposive sampling method was 20 companies so that a total of 60 observations were obtained using panel data regression estimation. This research was processed using Eviews12. The research results show that the independent commissioner, audit committee and audit tenure variables do not have a significant effect on the integrity of financial reports. Meanwhile, the intellectual capital variable has a significant effect on the integrity of financial reports.

Keywords: *Independent Commissioner, Intellectual Capital, Audit Committee, Audit Tenure, Financial Report Integrity.*