

ABSTRAK

Penelitian ini bertujuan untuk mengetahui seberapa besar kualitas audit mampu memoderasi pengaruh independensi dan corporate governance terhadap integritas laporan keuangan. populasi pada penelitian ini adalah perusahaan Property dan Real Estate di Bursa Efek Indonesia Periode 2018-2022 sebanyak 54 perusahaan yang diperoleh dari www.idx.co.id. Teknik pengambilan sampel yang digunakan adalah *purposive sampling* dan didapat sebanyak 17 perusahaan Property dan Real Estate di Bursa Efek Indonesia Periode 2018-2022 sebagai sampel. Metode analisis yang digunakan adalah analisis regresi data panel. Alat analisis yang digunakan adalah SPSS 26.

Hasil penelitian ini menunjukkan bahwa (1) Independensi berpengaruh positif dan tidak signifikan terhadap integritas laporan keuangan pada perusahaan Property dan Real Estate di Bursa Efek Indonesia Periode 2018-2022. (2). Kepemilikan institusional berpengaruh negatif dan tidak signifikan terhadap integritas laporan keuangan pada perusahaan Property dan Real Estate di Bursa Efek Indonesia Periode 2018-2022. (3). Komisaris independen berpengaruh positif dan tidak signifikan terhadap integritas laporan keuangan pada perusahaan Property dan Real Estate di Bursa Efek Indonesia Periode 2018-2022. (4). Variabel kualitas audit tidak mampu memoderasi pengaruh independensi terhadap integritas laporan keuangan perusahaan Property dan Real Estate di Bursa Efek Indonesia Periode 2018-2022 ($\text{sig} = 0.585 > 0,05$). (5). Variabel kualitas audit tidak mampu memoderasi pengaruh kepemilikan institusional terhadap integritas laporan keuangan perusahaan Property dan Real Estate di Bursa Efek Indonesia Periode 2018-2022 ($\text{sig} = 0.787 > 0,05$). (6). Variabel kualitas audit tidak mampu memoderasi pengaruh komisaris independen terhadap integritas laporan keuangan perusahaan Property dan Real Estate di Bursa Efek Indonesia Periode 2018-2022 ($\text{sig} = 0.503 > 0,05$).

Kata kunci: Integritas Laporan Keuangan, Independensi, Kepemilikan Institusional, Dewan Komisaris Independen, Kualitas Audit

ABSTRACT

This research aims to determine how much audit quality is able to moderate the influence of independence and corporate governance on the integrity of financial reports. The population in this research is Property and Real Estate companies on the Indonesia Stock Exchange for the 2018-2022 period, totaling 54 companies obtained from www.idx.co.id. The sampling technique used was purposive sampling and 17 Property and Real Estate companies on the Indonesia Stock Exchange for the 2018-2022 period were obtained as samples. The analytical method used is panel data regression analysis. The analysis tool used is SPSS 26.

The results of this research show that (1) Independence has a positive and insignificant effect on the integrity of financial reports in Property and Real Estate companies on the Indonesia Stock Exchange for the 2018-2022 period. (2). Institutional ownership has a negative and insignificant effect on the integrity of financial reports in Property and Real Estate companies on the Indonesia Stock Exchange for the 2018-2022 period. (3). Independent commissioners have a positive and insignificant effect on the integrity of financial reports in Property and Real Estate companies on the Indonesia Stock Exchange for the 2018-2022 period. (4). The audit quality variable is unable to moderate the influence of independence on the integrity of the financial reports of Property and Real Estate companies on the Indonesia Stock Exchange for the 2018-2022 period ($\text{sig} = 0.585 > 0.05$). (5). The audit quality variable is unable to moderate the influence of institutional ownership on the integrity of the financial reports of Property and Real Estate companies on the Indonesia Stock Exchange for the 2018-2022 period ($\text{sig} = 0.787 > 0.05$). (6). The audit quality variable is unable to moderate the influence of independent commissioners on the integrity of the financial reports of Property and Real Estate companies on the Indonesia Stock Exchange for the 2018-2022 period ($\text{sig} = 0.503 > 0.05$).

Keywords: Financial Report Integrity, Independence, Institutional Ownership, Independent Board of Commissioners, Audit Quality