

Pengaruh Independensi, Good Corporate Governance, Dan Kualitas Audit Terhadap Integritas Laporan Keuangan (Studi Pada Perusahaan Manufaktur Sub Sektor Makanan Dan Minuman Yang Terdaftar Di Bursa Efek Indonesia Tahun 2016-2020)

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ABSTRACT

This study aims to determine the effect of independence, Good Corporate Governance (as proxied on indicators of independent commissioners and audit committees), and audit quality on the integrity of financial statements partially or simultaneously. The population of this study is all manufacturing companies in the food and beverage sub-sector listed on the Indonesia Stock Exchange (IDX) totaling 32 companies. This study uses the 2016-2020 Tshun observation period, with a purposive sampling method obtained a sample of 9 companies. The data analysis method used in this research is multiple linear regression test. The variables used are independence, independent commissioners, audit committees, and audit quality as independent variables, while the company's financial performance is the dependent variable. The results of this study resulted in the finding that partially independent commissioners and audit quality had a significant effect on the integrity of financial statements, while the independence of the auditors and audit committees had no significant effect on the integrity of financial statements. Simultaneously independence, independent commissioners, audit committees, and audit quality have a significant effect on the integrity of financial statements.

Keywords: *Independence, Good Corporate Governance, Independent Commissioner, Audit Committee, Audit Quality, and Integrity of Financial Statements.*