ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh variabel komisaris independen, komite audit, kepemilikan institusional, *leverage* dan ukuran perusahaam terhadap integritas laporan keuangan (Sektor Infrastruktur yang Terdaftar di Bursa Efek Indonesia Periode 2021-2024). Teknik sampling yang digunakan adalah purposive sampling dan diperoleh sebanyak 43 perusahaan sebagai sampel dari total populasi sebanyak 57 perusahaan. Periode pengamatan dalam penelitian ini selama 4 tahun yaitu darı 2021-2024 sehingga diperoleh sebanyak 172 data. Pengolahan data menggunakan *software* SPSS.29. Penelitian ini membuktikan bahwa komisaris independen dan kepemilikan institusional berpengaruh terhadap integritas laporan keuangan, sementara komite audit, *leverage* dan ukuran perusahaan tidak berpengaruh terhadap integritas laporan keuangan.

Kata kunci: komisaris independen, komite audit, kepemilikan institusional, *leverage*, ukuran perussahaan dan integritas laporan keuangan

ABSTRACT

This study aims to determine the effect of independent commissioner variables, audit committee, institutional ownership, leverage and company size on the integrity of financial statements (Infrastructure Sector Listed on the Indonesia Stock Exchange for the 2021-2024 Period). The sampling technique used was purposive sampling and obtained 43 companies as samples from a total population of 57 companies. The observation period in this study was 4 years, namely from 2021-2024 so that 172 data were obtained. Data processing using SPSS.29 software. This study proves that independent commissioners and institutional ownership affect the integrity of financial statements, while the audit committee, leverage and company size have no effect on the integrity of financial statements.

Keywords: independent commissioners, audit committee, institutional ownership, leverage, company size and integrity of financial statements.