ABSTRAK

Joy Tracy Samosir, NIM. 7213520019, Pengaruh *Corporate Social Responsibility* (CSR), Kepemilikan Manajerial, Komite Audit, Dewan Direksi, Dan *Leverage* Terhadap Integritas Laporan Keuangan Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2021–2023. Skripsi, Jurusan Akuntansi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2025.

Penelitian ini bertujuan untuk menganalisis pengaruh *Corporate Social Responsibility* (CSR), kepemilikan manajerial, komite audit, dewan direksi, dan *Leverage* terhadap integritas laporan keuangan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2021–2023. Latar belakang penelitian ini dilandasi oleh banyaknya kasus manipulasi laporan keuangan yang mengindikasikan rendahnya integritas laporan serta menurunnya kepercayaan investor dan pemangku kepentingan terhadap informasi keuangan yang disajikan. Penelitian ini menggunakan pendekatan kuantitatif dengan metode purposive sampling dalam pemilihan sampel. Data sekunder dikumpulkan melalui laporan tahunan dan laporan keberlanjutan perusahaan. Pengolahan data dilakukan melalui beberapa tahapan analisis, meliputi analisis statistik deskriptif, pengujian asumsi klasik, analisis regresi linier berganda, serta pengujian terhadap hipotesis yang diajukan.

Hasil penelitian menunjukkan bahwa secara parsial, variabel CSR, dan *leverage* berpengaruh positif signifikan terhadap integritas laporan keuangan, sedangkan kepemilikan manajerial, komite audit dan dewan direksi tidak menunjukkan pengaruh yang signifikan. Secara simultan, seluruh variabel independen terbukti berpengaruh signifikan terhadap integritas laporan keuangan. Temuan ini menegaskan pentingnya penerapan tanggung jawab sosial dan pengelolaan *leverage* dalam mendukung penyajian laporan keuangan yang jujur, transparan, dan andal.

Kata Kunci: *Corporate Social Responsibility*, Kepemilikan Manajerial, Komite Audit, Dewan Direksi, *Leverage*, Integritas Laporan Keuangan

ABSTRACT

Joy Tracy Samosir, NIM. 7213520019, The Influence of Corporate Social Responsibility (CSR), Managerial Ownership, Audit Committee, Board of Directors, and Leverage on the Integrity of Financial Statements in Manufacturing Companies Listed on the Indonesia Stock Exchange in 2021–2023. Undergraduate Thesis, Department of Accounting, Accounting Study Program, Faculty of Economics, State University of Medan, 2025.

This study aims to analyze the effect of Corporate Social Responsibility (CSR), managerial ownership, audit committee, board of directors, and Leverage on the integrity of financial statements in manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2023 period. The background of this research is based on the growing number of financial statement manipulation cases, which indicate low reporting integrity and a decline in investor and stakeholder trust in the financial information presented. This study employs a quantitative approach using purposive sampling to select the sample. Secondary data were collected from companies' annual reports and sustainability reports. Data processing was carried out through several stages of analysis, including descriptive statistical analysis, classical assumption testing, multiple linear regression analysis, and hypothesis testing.

The results of the study show that partially, CSR and leverage have a significant positive effect on the integrity of financial statements, while managerial ownership, the audit committee, and the board of directors do not show a significant effect. Simultaneously, all independent variables are proven to have a significant effect on the integrity of financial statements. These findings emphasize the importance of implementing social responsibility and managing leverage in supporting the presentation of financial statements that are honest, transparent, and reliable.

Keywords: Corporate Social Responsibility, Managerial Ownership, Audit Committee, Board of Directors, Leverage, Financial Statement Integrity