

ABSTRACT

Lestari Hosana Saragih, 7203220003, The Influence of the Corporate Governance Perception Index, Auditor Industry Specialization, and Independent Commissioners on the Integrity of Financial Reports Moderated by Audit Quality. Thesis, Accounting Department, Accounting Study Program, Faculty of Economics, Medan State University 2024.

Practices of financial statement manipulation are often carried out by management to improve the financial image of the company, but on the other hand, this actually harms stakeholders and reduces the quality of the financial information presented. This research aims to analyze the influence of the corporate governance perception index, auditor industry specialization, and independent commissioners on the integrity of financial statements, with audit quality as a moderating variable.

The samples in the research were companies that participated in the CGPI and were listed on the Indonesia Stock Exchange (BEI) in the 2017-2022 period. Data collected using purposive sampling method. A total of 6 companies from 2017-2022 were determined as samples from the 67 companies that constitute the population. This research's analytical method uses multiple linear regression and residual testing of moderating variables.

This research concludes that the Corporate Governance Perception Index has no effect on the Integrity of Financial Reports (H_1 is rejected), Auditor Industry Specialization has an effect on the Integrity of Financial Reports (H_2 is accepted), Independent Commissioners have an effect on the Integrity of Financial Reports (H_3 is rejected), Audit Quality is inadequate moderate the relationship between the Corporate Governance Perception Index and Financial Report Integrity (H_4 is rejected), Audit Quality is unable to moderate the relationship between Industrial Specialization and Financial Report Integrity (H_5 is rejected), and Audit Quality is unable to moderate the relationship between Independent Commissioners and Financial Report Integrity (H_6 is rejected).

Keywords: CGPI, Auditor Industry Specialization, Independent Commissioner, Audit Quality, Financial Report Integrity

ABSTRAK

Lestari Hosana Saragih, 7203220003, Pengaruh Indeks Persepsi Tata Kelola Perusahaan, Spesialisasi Industri Auditor, dan Komisaris Independen Terhadap Integritas Laporan Keuangan Dengan Dimoderasi Oleh Kualitas Audit. Skripsi, Jurusan Akuntansi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan 2024.

Praktik-praktik manipulasi laporan keuangan seringkali dilakukan oleh manajemen untuk memperbaiki citra keuangan perusahaan, namun disisi lain merugikan pemangku kepentingan dan menurunkan kualitas informasi keuangan yang disajikan. Penelitian ini bertujuan untuk menganalisis pengaruh indeks persepsi tata kelola perusahaan, spesialisasi industri auditor dan komisaris independen terhadap integritas laporan keuangan, dengan kualitas audit sebagai variabel moderasi.

Sampel dalam penelitian adalah perusahaan yang mengikuti CGPI dan yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2017-2022. Data yang dikumpulkan dengan metode *purposive sampling*. Total 6 perusahaan dari tahun 2017-2022 ditentukan sebagai sampel dari 67 perusahaan yang merupakan populasi. Metode analisis penelitian ini menggunakan regresi linier berganda dan uji residual variabel moderasi.

Penelitian ini memiliki kesimpulan bahwa Indeks Persepsi Tata Kelola Perusahaan tidak berpengaruh terhadap Integritas Laporan Keuangan (H_1 ditolak), Spesialisasi Industri Auditor berpengaruh terhadap Integritas Laporan Keuangan (H_2 diterima), Komisaris Independen berpengaruh terhadap Integritas Laporan Keuangan (H_3 ditolak), Kualitas Audit tidak mampu memoderasi hubungan antara Indeks Persepsi Tata Kelola Perusahaan dengan Integritas Laporan Keuangan (H_4 ditolak), Kualitas Audit tidak mampu memoderasi hubungan antara Spesialisasi Industri dengan Integritas Laporan Keuangan (H_5 ditolak), dan Kualitas Audit tidak mampu memoderasi hubungan antara Komisaris Independen dengan Integritas Laporan Keuangan (H_6 ditolak).

Kata Kunci: CGPI, Spesialisasi Industri Auditor, Komisaris Independen, Kualitas Audit, Integritas Laporan Keuangan