ABSTRACT

Jessica, 7213220033. *The Effect of Leverage and Good Corporate Governance on Financial Statement Integrity in Manufacturing Companies Listed on the Indonesia Stock Exchange in 2024. Thesis, Department of Accounting, Faculty of Economics, State University of Medan.*

This study aims to analyze the effect of leverage and good corporate governance on financial statement integrity with profitability as a moderating variable in manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2024. The population in this study consisted of 221 manufacturing companies, with a sample size of 108 companies after screening according to the research criteria. The data used is secondary data in the form of companies' annual financial reports obtained from the official website of the Indonesia Stock Exchange. The analysis techniques used in this study include multiple linear regression and Moderated Regression Analysis (MRA).

The results show that leverage has a negative and significant effect on financial statement integrity. Meanwhile, good corporate governance has a positive and significant effect on financial statement integrity. Meanwhile, good corporate governance has a positive and significant effect on financial statement integrity. Profitability as a moderating variable is unable to strengthen or weaken the relationship between leverage and good corporate governance on financial statement integrity. The results of this study are expected to enrich the accounting literature on factors affecting the integrity of financial statements, particularly in the Indonesian manufacturing sector. In addition, this study is expected to provide practical contributions to manufacturing companies in improving corporate governance and managing funding structures in order to produce financial reports that are more credible, transparent, and reliable.

Keywords: Financial Statement Integrity, Leverage, Good Corporate Governance, Profitability, Manufacturing Company

ABSTRAK

Jessica, 7213220033. Pengaruh *Leverage* dan *Good Corporate Governance* terhadap Integritas Laporan Keuangan **pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2024. Skripsi, Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan.**

Penelitian ini bertujuan untuk menganalisis pengaruh leverage dan *good corporate governance* terhadap integritas laporan keuangan dengan profitabilitas sebagai variabel moderasi pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2024. Populasi dalam penelitian ini sebanyak 221 perusahaan manufaktur, dengan jumlah sampel yang diperoleh sebanyak 108 perusahaan setelah dilakukan penyaringan sesuai kriteria penelitian. Data yang digunakan merupakan data sekunder berupa laporan keuangan tahunan perusahaan yang diperoleh melalui situs resmi Bursa Efek Indonesia. Teknik analisis yang digunakan dalam penelitian ini meliputi regresi linier berganda dan Moderated Regression Analysis (MRA).

Hasil penelitian menunjukkan bahwa leverage berpengaruh negatif dan signifikan terhadap integritas laporan keuangan. Sementara itu, *good corporate governance* berpengaruh positif dan signifikan terhadap integritas laporan keuangan. Profitabilitas sebagai variabel moderasi tidak mampu memperkuat maupun memperlemah hubungan antara leverage dan *good corporate governance* terhadap integritas laporan keuangan. Adapun hasil penelitian ini diharapkan dapat memperkaya literatur akuntansi mengenai faktor-faktor yang mempengaruhi integritas laporan keuangan, khususnya di sektor manufaktur Indonesia. Selain itu, Penelitian ini diharapkan dapat memberikan kontribusi praktis bagi perusahaan manufaktur dalam meningkatkan kualitas tata kelola perusahaan dan mengelola struktur pendanaan agar mampu mewujudkan laporan keuangan yang lebih berintegritas, transparan, dan andal.

Kata kunci: Integritas Laporan Keuangan, Leverage, *Good Corporate Governace*, Profitabilitas, Perusahaan Manufaktur