ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, audit fee, komite audit dan kualitas audit terhadap intgregritas laporan keuangan. Penelitian ini menggunakan metode kuantitatif dan metode penentuan sampel dengan menggunakan purposive sampling. Hasil penelitian di atas maka kesimpulan dalam penelitian ini meliputi profitabilitas berpengaruh terhadap integritas laporan keuangan. Hal ini menunjukkan hipotesis pertama penelitian diterima. Audit feeberpengaruh terhadap integritas laporan keuangan. Hal ini menunjukkan hipotesis kedua penelitian diterima. Komite audit tidak berpengaruh terhadap integritas laporan keuangan. Hal ini menunjukkan hipotesis ketiga penelitian ditolak. Kualitas audit berpengaruh terhadap integritas laporan keuangan. Hal ini menunjukkan hipotesis keempat penelitian diterima.

Kata Kunci: Profitabilitas, Audit Fee, Komite Audit, Kualitas Audit dan Laporan Keuangan

ABSTRACT

This study aims to determine the influence of profitability, audit fees, audit committees and audit quality on the integrity of financial statements. This study uses a quantitative method and a sample determination method using purposive sampling. As a result of the above research, the conclusion in this study includes profitability affecting the integrity of financial statements. This shows the first hypothesis of the study was accepted. Audit fees affect the integrity of financial statements. This shows that the second hypothesis of the study was accepted. The audit committee has no effect on the integrity of the financial statements. This shows that the third hypothesis of the study was rejected. Audit quality affects the integrity of financial statements. This shows that the fourth hypothesis of the study was accepted.

Keywords: Profitability, Audit Fee, Audit Committee, Audit Quality and Financial Reports