ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Good Corporate Governance terhadap integritas laporan keuangan pada perusahaan sektor energi yang terdaftar di BEI periode 2019–2023. Variabel independen meliputi kepemilikan institusional, kepemilikan manajerial, komisaris independen, dan komite audit. Metode yang digunakan adalah regresi linier berganda dengan data sekunder.

Hasil penelitian menunjukkan bahwa kepemilikan institusional, kepemilikan manajerial, komisaris independen dan komite audit berpengaruh terhadap integritas laporan keuangan. Nilai adjusted R^2 sebesar 0,671 menunjukkan bahwa keempat variabel mampu menjelaskan integritas laporan keuangan sebesar 67,1%.

***Kata kunci**: Good Corporate Governance, Integritas Laporan Keuangan, Kepemilikan Institusional, Komisaris Independen, Komite Audit*

ABSTRACT

This study aims to examine the effect of Good Corporate Governance on financial statement integrity in energy sector companies listed on the IDX during 2019–2023. The independent variables include institutional ownership, managerial ownership, independent commissioners, and audit committee. The method used is multiple linear regression with secondary data.

The results show that institutional ownership, managerial ownership, and audit committee have a significant positive effect on financial statement integrity. In contrast, independent commissioners have a significant negative effect. The adjusted R^2 of 0.671 indicates that the four variables explain 67.1% of financial statement integrity.

***Keywords**: Good Corporate Governance, Financial Statement Integrity, Institutional Ownership, Independent Commissioners, Audit Committee*