ABSTRAK

Penelitian ini mengkaji pengaruh *financial distress* dan ukuran perusahaan terhadap integritas laporan keuangan dengan kualitas audit sebagai variabel moderasi pada perusahaan konstruksi yang terdaftar di Bursa Efek Indonesia periode 2021–2024. Isu utama penelitian ini adalah ketidak konsistenan hasil penelitian terkait pengaruh kondisi keuangan perusahaan dan karakteristik perusahaan terhadap integritas laporan keuangan serta peran kualitas audit dalam memperkuat hubungan tersebut berdasarkan *Agency Theory*. Penelitian menggunakan pendekatan kuantitatif dengan analisis regresi linear berganda dan *Moderated Regression Analysis* (MRA) terhadap 88 observasi. Hasil penelitian menunjukkan bahwa *financial distress* berpengaruh negatif terhadap integritas laporan keuangan. Sementara itu, ukuran perusahaan tidak berpengaruh terhadap integritas laporan keuangan. Selain itu, kualitas audit tidak mampu memoderasi pengaruh *financial distress* maupun ukuran perusahaan terhadap integritas laporan keuangan.

Kata Kunci: *financial distress*, integritas laporan keuangan, kualitas audit, ukuran perusahaan.

ABSTRACT

This study examines the effect of financial distress and firm size on the integrity of financial statements, with audit quality as a moderating variable, in construction companies listed on the Indonesia Stock Exchange during the 2021–2024 period. The main issue addressed in this study is the inconsistency of previous findings regarding the influence of financial conditions and firm characteristics on the integrity of financial statements, as well as the role of audit quality in strengthening these relationships based on Agency Theory. This study employs a quantitative approach using multiple linear regression and Moderated Regression Analysis (MRA) on 88 observations. The results indicate that financial distress has a negative effect on the integrity of financial statements. Meanwhile, firm size has no effect on the integrity of financial statements. In addition, audit quality is unable to moderate the effect of financial distress and firm size on the integrity of financial statements.

***Keywords**: audit quality, financial distress, firm size, integrity of financial statements.*