The Effect Of Leverage, Audit Quality, And Earnings Management On The Integrity Of Financial Statements

Aidila Safitri[1*], Syaiful Bahri[2]

[1, 2] Institute Technology And Business Asia Malang, Indonesia
[*]Corresponding author:
E-mail: aidilasafitri91@gmail.com

Abstract
The research has the objective to find out the existence of the leverage, audit quality, and earnings management on the integrity of financial statements. The research population of sub-bank companies listed on the Indonesia Stock Exchange for the period 2019 and 2020 were selected using a purposive sampling technique. The research sample is 31 companies. The types of research data are quantitative data and secondary data sources. The data analysis technique used descriptive statistical analysis, logistic regression analysis and t test. The results of the study of leverage*, audit quality, and earnings management have no effect on the integrity of financial statements.*

Keywords : *leverage, audit quality, and earnings management*

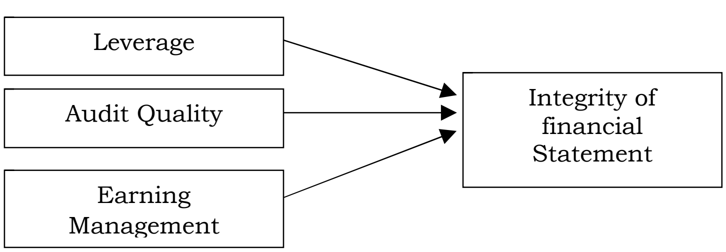
I. INTRODUCTION

The financial statements disclose the financial position for a period as information for those who need it. The integrity of financial statements reflects the value of the company. Financial reports with integrity are financial statements that are presented correctly, accurately, and in the preparation process there is no manipulation of financial data. The integrity of financial statements is the responsibility of management (internal) and public accountants (external) who examine and provide opinions [1].For example, the recent case is about a financial scandal that is closely related to accounting problems in the financial sector related to the integrity of financial statements. Bank Bukopin reported that there was information that presented misstatements in the 2015, 2016 and 2017 financial statements, so that the actual revision was carried out. In the report there are several variables that have significantly changed. For example, in 2016 the profit was recorded at Rp. 1.08 trillion, but in 2017 the profit was recorded at Rp. 183.53 billion. There was a revision of the financing for the subsidiary of Bank Syariah Bukopin (BSB) to increase the balance of the allowance for impairment losses. This caused the expense to be changed to Rp797.65 billion from Rp649.05 billion so that the expense increased by Rp148.6 billion.Bank Bukopin had actually been punished for this incident, before the authority clarified. Bukopin equity at the end of 2016 was revised down by Rp2.62, from Rp9.53 trillion to Rp6.91 trillion.

The reason for the decline was due to retained earnings of Rp5.52 trillion to Rp2.62 trillion. The decline in equity led to a decrease in the capital adequacy ratio (CAR). After the revised CAR was 11.62%, even though before the 2016 Financial Statement revision the CAR was in a safe position of 15.03%. At the end of 2017, CAR worsened to 10.52%, although it rose again by 11.09% in the first quarter of 2018. Another factor causing the decline in CAR is the increase in the ratio of non-performing loans. With this case, the integrity of the company is low. This is in accordance with the agency theory developed by [2] that the working relationship between the agent and the principal. The agency causes shareholder problems with managers. Based on agency theory, there is a gap between ownership and management of a company that can lead to conflict [2]. Conflict is because humans have a self-interested nature to manipulate financial statements so that the amount of profit is in accordance with the wishes of the manager. Profit reporting does not indicate real performance so that it provides inaccurate information.Good corporate integrity requires many variables related to the integrity of financial statements including ownership structure, audit committee, board of directors, independent commissioners, audit quality, earnings management, company size, audit committee, audit tenure, tax accounting firm reputation, leverage, and good corporate governance [3]**.** This study only examines leverage, audit quality, and earnings management that affect the integrity of financial statements. The first factor that affects the Integrity of Financial Statements is leverage.

Leverage is a measure of the amount of assets spent from debt. According to eliminate the doubts of stock investors over the borrower by fulfilling their rights by disclosing true financial statement information. Companies that have leverage must provide financial reports in more detail than companies with lower leverage. The research of [4],[5],[6],[7] found that leverage has a significant effect on the integrity of financial statements. Different esults were found by [8],[9],[10], [11],[12],and [13].The second factor is audit quality which affects the integrity of financial statements. Audit quality is a possibility where the auditor can report irregularities or errors in a client's financial statements. According **to** [14] audit quality is the capacity of external auditors to find errors and forms of deviation.[15] The findings of [16]**,**[17]**,** [8]**,**[18],[15] and [14] that audit quality affects integrity financial statements. Research by [9]**,**[7]**, and** [19] found different things. The third factor is earnings management which affects the integrity of financial statements. Earnings management is the conduction of management to manipulate earnings related to its disclosure in financial statements. Earnings management is a manager's effort to influence earnings information in financial statements Disclosure of information cannot be guaranteed that the financial statements are in accordance with the actual conditions. The cause of earnings management is the imbalance of information mastery that triggers information asymmetry. Based on research by [9], [19],[15]that earnings management affects the integrity of financial statements and different results are found by[20],[21],[22].

In the financial statements there is a separation of shareholders and management that allows conflict to occur [2]. The difference in economic interests causes a conflict between shareholders (principal) and management (agent). The management may manipulate the financial statements so that the amount of profit is in accordance with the wishes of the manager Leverage emphasizes the role of debt financing by showing the percentage of assets with debt financing. Creditors want low leverage because the better the security of their funds. In terms of shareholders want greater leverage because it is expected to increase profits. Audit is a process of assessing the fairness of financial statements [23]**.** Audit services are service companies that help companies to improve the quality of their financial information. Giving opinions in assessing the fairness of financial statements must be independent or external parties. The quality of the audit will have an impact on the quality or integrity of the financial statements. High audit quality has an impact on the high level of trust as information in decision making. Audit quality groups the audit services of big four tax accounting firm with non-big four tax accounting firm. The reputation and experience of big four tax accounting firm are better than non-big tax accounting firm and auditors at big four tax accounting firm are considered more accurate. Earnings management is a management action to maximize or minimize the profits presented in the financial statements and is not related to changes in profitability in the long term. Managers seek to influence the manipulation of earnings in the financial statements so that what is presented does not show the real conditions. Earnings management occurs because of an imbalance in the control of information which can lead to conflicting information asymmetry.



Companies with higher leverage are obliged to provide information widely compared to those with low leverage. The goal is to minimize or even eliminate the doubts of bondholders about their rights. The higher leverage will encourage management to present wider information so that the integrity of financial statements will increase [4].There is a relationship between leverage and the integrity of financial statements found by [4], [5], [6] and [7]**.** The relationship can be concluded as the first hypothesis: Effect on the integrity of financial statements Audit quality is a function of the auditor's ability to detect material misstatements and report errors. The relationship between audit quality and the level of assurance that the audit aims to provide assurance on the financial statements and that the financial statements do not contain material misstatements. Audit quality can bridge the management and shareholders. Agency theory is a useful economic theory for accountability, which helps explain the development of audit quality. The relationship between audit quality and the integrity of financial reports is proven by [16]**,** [18]**,** [15]**,** [4]**,** [17]**,** [23]**,** [8]**,** and [14]**.** The relationship can be formulated the second hypothesis: Audit quality affects the integrity of financial statements. Earnings management occurs because managers use their authority to change financial statements. The goal is to deceive shareholders about the actual economic condition of the company. The management will use its authority to modify earnings reporting if the profit target is not successful (Putra, 2012). This has an impact on the integrity of the financial statements. The smaller the earnings management, the better the integrity of the financial statements. The effect of earnings management on the integrity of financial statements has been found by [15],[9] and [19]. The influence of these two variables can be formulated as a third hypothesis: Earnings management has an effect on the integrity of financial statements.

II. METHODS

The population is the sub-sector of corporate banks for the period 2019-2020 which are listed on the Indonesia Stock Exchange for 46 companies. The sampling technique is purposive sampling with list criteria and consistency on the Indonesia Stock Exchange 2019-2020 and presents complete information. The results of the sample selection of 31 companies.

Operational definition is an explanation of the definition of the variable that has been selected:

a. The integrity of financial statements can be indicated by the company's ability to process its financial statements accurately and the absence of manipulation of financial data. The integrity of good financial statements is measured by measuring accounting conservatism with a conservative index and proxied by market to book value of equity. A ratio value of more than 1 indicates conservative accounting because the recorded value of the company is smaller than the market value, thereby lowering the integrity of the financial statements

$$\text{integrity of financial statements} = \frac{\text{market price per share}}{\text{book value per share}}$$

$$\text{Nilai buku per saham} = \frac{\text{total equity}}{\text{number of shares outstanding}}$$

b. Leverage is proxied by debt to equity ratio. DER measures the balance of debt with equity. Referring to [24] the DER is calculated:

$$\text{Debt to Equity Ratio} = \frac{\text{total debt}}{\text{Total Equity}} \times 100\%$$

c. Audit quality is the level of assurance on the financial statements so as to provide assurance that the financial statements reflect the actual conditions. Audit quality is a dummy variable using auditor size. If audited with auditor size (BIG 4) equal to 1 and non Big 4 equal to 0.

d. Earnings management is the manager's action on reported earnings. Measurement of accrual earnings management using the modified Jones model.

TAC = NI – CFO
TAC = Total accruals
NI = Net Profit
CFO = Operating Cash Flow

Next, the calculation is carried out by entering the total accrual formula into discretionary accruals for the calculation of nondiscretionary accruals. Calculation refers to the modified Jones model (Dechow, 1995)

$$\frac{TAC}{TA} = \alpha 1\left(\frac{1}{TA}\right) + \alpha 2\left(\frac{\Delta REV}{TA}\right) + \alpha 3\left(\frac{PPE}{TA}\right)$$

TA : Total assets of the previous year
REV : difference in income with the previous year
PPE : property, plant and equipment
α : coefficient

After that, Nondiscretionary accrual (NDAC) value:

$$NDA = \alpha 1\left(\frac{1}{TA}\right) + \alpha 2\left(\Delta REV - \frac{\Delta REC}{TA}\right) + \alpha 3\left(\frac{PPE}{TA}\right)$$

NDAC : non-discretionary accruals
REC : difference between accounts receivable from the previous year

And the Last step, the value of discretionary accruals (DAC) is a measure of earnings management:

$$DAC = \frac{TAC}{TA} - NDA$$

DAC : Discretionary Accruals/ Earnings Management

III. RESULT AND DISCUSSION

Descriptive Statistics

The results of the descriptive statistical test are as follows

Variabel	N	Min	Max	Mean	Std. Deviation
Leverege	62	4.00	161.00	53.0161	25.98328
Audit Quality	62	.00	1.00	.6129	.49106
Earnings management	62	-421.00	72734.00	1154.4355	9240.18184
Integrity of financial statements	62	.00	1.00	.9355	.24768
Valid N (listwise)	62				

Based on the table above, it can be described that the amount of data processed (N) is 62, and it can be concluded that leverage has a minimum value of 4. maximum value of 161, the mean value is 53.0161 and the standard deviation is 25.98328. Audit quality has a minimum value of 0, a maximum value of 1, a mean value of 0.6129 and a standard deviation of 0.449106. Earnings management has a minimum value of -421, a maximum value of 72734, a mean value of 1154.4355 and a standard deviation of 9240.18184. And the integrity of the financial statements has a minimum value, a maximum value of 1, a mean value of 0.9355 and a standard deviation of 0.24768

Logistics Feasibility Test of Regression Model

This test is to determine whether the results of logistic regression are good or not. The assessment is based on the Hosmer and Lemeshow Test. Test results > 0.05 have the ability to determine the value of the observation or the model can be used because it is accepted because there is a suitability of the observation data, and vice versa.

Step	Chi-square	Df	Sig.
1	14.718	8	.065

A significance value of 0.065 > 0.05 indicates if the feasibility test of the regression model is accepted. This means that the model does not have a difference with the observed value, so for further analysis it is feasible to u

Overall Model Fit Test

Fit testing is used to measure whether the regression model is good or the overall model fit is hypothesized to fit the data. Testing with a comparison of the value of -2 Log likelihood initial (Block number = 0) with a value of -2 Log likelihood final

Iteration History[a,b,c]

Iteration		-2 Log likelihood	Coefficients Constant
Step 0	1	33.952	1.742
	2	29.948	2.408
	3	29.666	2.646
	4	29.663	2.674
	5	29.663	2.674

Iteration History[a,b,c,d]

Iteration		-2 Log likelihood	Coefficients			
			Constant	Leverege	Kualitas	Manajemen
Step 1	1	33.372	1.321	.006	.198	.000
	2	28.555	1.314	.015	.498	.000
	3	27.726	.802	.028	.800	.000
	4	27.649	.565	.034	.898	.000
	5	27.647	.545	.034	.906	.000
	6	27.647	.545	.034	.906	.000

Based on the table above, the initial -2LL (BN = 0) is 29,663 and the final -2LL (BN = 1) is 27,647. The comparison has decreased in the final -2LL value to 27,647 indicating the regression model is good or the hypothesized model fits the data**.**

Coefficient of Determination

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	27.647[a]	.032	.084

This test is to show the magnitude of the variability of the independent variables and is able to explain the variability of the dependent variable. The magnitude of the coefficient of determination in the logistic regression model is indicated by the value of Nagelkerke R Square [25] of 0.084. This value shows that 8.4% of the independent variables simultaneously affect the dependent variable, and the remaining 91.6% is explained by other variables outside the research model.

Classification Matrix

The matrix shows the predictive power of the regression model for the possible acceptance of financial statement integrity

Observed			Predicted		
			Integritas		Percentage Correct
			Low Integrity	High Integrity	
I	Integity of the Statement	Low Integrity	0	4	.0
		High Integrity	0	58	100.0
	Overall Percentage				93.5

Based on the table above, the model's ability to predict the integrity of financial statements is 93.5%

Hypothesis testing

The hypothesis was tested by testing the logistic regression coefficient with a significance of 5% or 0.05:

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1	Leverege	.034	.029	1.378	1	.240	1.035
	Audit Quality	.906	1.094	.686	1	.408	2.474
	Earning Management	.000	.000	.045	1	.833	1.000
	Constant	.545	1.562	.121	1	.727	1.724

a. Variable(s) entered on step 1: Leverege, Audit Quality, Earning Management

The significance of leverage is 0.05 higher, which is 0.240, so it is greater than the level of significance (0.240 > 0.05) so that there is no effect of leverage on the integrity of financial statements and Hypothesis leverage is not proven. The size of the leverage, the company will continue to provide accurate information related to the presentation in the financial statements. Funding sources come from internal and external sources so that external funding sources are in the form of debt, so investors will not judge that the company's performance is not good. Companies must compare debt or equity with assets and shares outstanding to measure the true value of equity and show how many assets belong to shareholders rather than creditors. When shareholders own most of the assets, the company is considered to have low leverage and when creditors own the majority of assets, the company is considered to have high leverage. The size of the amount of debt will not affect the integrity of the financial statements. The results of this study support the research of[9],[7],[19]**)** finding that audit quality has no effect on the integrity of financial statements. The findings do not support the research of [16],[17], [8],[18]**,** [15]**,**[4]**,**[14]found that leverage has an effect on report integrity. The significance of audit quality is more than 0.05, which is 0.480 (0.480 > 0.05) that there is no effect on the integrity of the financial statements so that Hyphotesisaudit quality is not proven.

The selection of big four or non big four Tax accounting firm as external parties does not contribute to the audit because all Tax accounting firm are based on standards according to Professional Accounting Standards. Tax accounting firm grouping has no impact on the integrity of the financial statements. The findings support the research of Ayem and Dewi (2019), Danuta (2020), Aqmarina (2020) and Isnawati (2018) that audit quality has no effect on the integrity of financial statements. This finding is different from [16], [17], [8], [18], [15], [23], and [14] that audit quality affects the integrity of financial statements. The significance of earnings management test results above 0.05, which is equal to 0.833 (0.833 > 0.05) so that Hyphotesis earning management is not proven that there is no effect on the integrity of the financial statements. Earnings management is the nature of accounting which is estimation, justment, and accrual nature which opens up opportunities for managing earnings. The accounting practice is that earnings management is not a prohibited practice or an act of fraud but earnings management is an act of manipulation that follows the rules of accounting methods and for the preparation of good financial statements. Normal financial conditions make investors think about investing because they are considered to have good financial statement integrity. These results support the research of [20], [21], and [22] that earnings management has no effect on the integrity of financial statements and is not in line with research by [9], [19] and [15].

IV. CONCLUSION

The company's ability to pay its debt obligations or leverage cannot be considered as an influencing factor on the integrity of financial statements. Audit quality is calculated by classifying big four Tax accounting firm and non-big four Tax accounting firm that have no significant effect on report integrity because all Tax accounting firm have the same standards according to the Accounting Professional Standards that have been set. Earnings management as proxied by Jones modification does not affect the integrity of financial statements because earnings management practices are not prohibited.The results of the study cannot be generalized so that further researchers develop all sectors so that the results can be generalized and further research can add years and other sectors so that the results are more accurate. The study only uses 3 variables, namely: leverage, audit quality and earnings management. It is hoped that researchers can examine other variables, namely: managerial ownership, ownership structure, audit committee, independent commissioner, board of directors, company size, audit committee, audit tenure, tax accounting firm reputation, and good corporate governance.

REFERENCE

[1] S. Linata, yenna, bambang, "PENGARUH INDEPENDENSI AKUNTAN PUBLIK, KUALITAS AUDIT, KETEPATAN WAKTU PELAPORAN SERTA MEKANISME CORPORATE GOVERNANCE TERHADAP INTEGRITAS LAPORAN KEUANGAN PERUSAHAAN LQ45 YANG TERDAFTAR PADA BEl PERIODE 2007-2010," vol. I, no. I, pp. 1–228, 2015.

[2] J. M. C *et al.*, "Also published in Foundations of Organizational Strategy," ***J. financ. econ***., no. 4, pp. 305–360, 1976,[Online].Available: http://hupress.harvard.edu/catalog/JENTHF.htmlhttp://papers.ssrn.com/sol3/paper.taf?ABSTRACT_ID=94043.

[3] P. H. Saksakotama and N. Cahyonowati, "Determinan Integritas Laporan Keuangan," ***Diponegoro J. Account.***, vol. 3, no. 2, pp. 1–13, 2014.

[4] A. Fajaryani, "ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI INTEGRITAS LAPORAN KEUANGAN (Studi Empiris pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Periode 2008-2013) Atik," ***J. Nominal*,** vol. 3, no. 7, pp. 59–78, 2015.

[5] B. Saad and A. F. Abdillah, "Analisis Pengaruh Ukuran Perusahaan, Leverage, Audit Tenure, Dan Financial Distress Terhadap Integritas Laporan Keuangan," ***Oikonomia J. Manaj***., vol. 15, no. 1, pp. 70–85, 2019, doi: 10.47313/oikonomia.v15i1.645.

[6] R. G. Mais and F. Nuari, "Pengaruh Good Corporate Governance, Ukuran Perusahaan, Dan Leverage Terhadap Integritas Laporan Keuangan," ***J. Reviu Akunt. dan Keuang.***, vol. 6, no. 2, pp. 907–912, 2017, doi: 10.22219/jrak.v6i2.02.

[7] M. W. Danuta Krisnhoe Sukma, "Pengaruh Kepemilikan Manajerial, Ukuran Perusahaan, dan Kualitas Audit Terhadap Integritas Laporan Keuangan," *Manaj. Bisnis*, vol. 17, no. 1, pp. 1–10, 2020.

[8] H. Akram, P. Basuki, and H. Budiarto, "Pengaruh Mekanisme Corporate Governance ,Kualitas Audit, Ukuran Perusahaan Dan Leverage Terhadap Integritas Laporan Keuangan," ***J. Apl. Akunt.***, vol. 2, no. 1, p. 95, 2018, doi: 10.29303/jaa.v2i1.12.

[9] S. Ayem and D. Yuliana, "Pengaruh Independensi Auditor, Kualitas Audit, Manajemen Laba, Dan Komisaris Independen Terhadap Integritas Laporan Keuangan (Studi Kasus Pada Perusahaan Perbankan Yang Terdaftar Di BEI Periode 2014-2017)," ***Akmenika J. Akunt. dan Manaj.***, vol. 16, no. 1, 2019, doi: 10.31316/akmenika.v16i1.168.

[10] C. Febrilyantri, "Pengaruh Intellectual Capital, Size dan Leverage Terhadap Integritas Laporan Keuangan Pada Perusahaan Manufaktur Sektor Food and Beverage Tahun 2015-2018," *Owner*, vol. 4, no. 1, p. 267, 2020, doi: 10.33395/owner.v4i1.226.

[11] E. Verya, N. Indrawati, and R. Hanif, "ANALISIS PENGARUH UKURAN PERUSAHAAN, LEVERAGE DAN GOOD CORPORATE GOVERNANCE TERHADAP INTEGRITAS LAPORAN KEUANGAN (Studi Empiris pada Perusahaan Manufaktur yang Listing di Bursa Efek Indonesia Periode Tahun 2012-2014)," ***J. Online Mhs. Fak. Ekon.*** *Univ. Riau*, vol. 4, no. 1, pp. 982–996, 2016.

[12] W. K. Wardhani and Y. C. Samrotun, "Pengaruh Kepemilikan Institusional, Kepemilikan Manajerial, Ukuran Perusahaan dan Leverage terhadap Integritas Laporan Keuangan," ***J. Ilm. Univ. Batanghari Jambi*,** vol. 20, no. 2, p. 475, 2020, doi: 10.33087/jiubj.v20i2.948.

[13] D. Nurdiniah and E. Pradika, "International Journal of Economics and Financial Issues Effect of Good Corporate Governance, KAP Reputation, Its Size and Leverage on Integrity of Financial Statements," ***Int. J. Econ. Financ. Issues***, vol. 7, no. 4, pp. 174–181, 2017.

[14] A. A. Tussiana and H. S. Lastanti, "Pengaruh Independensi, Kualitas Audit, Spesialisasi Industri Auditor Dan Corporate Governance Terhadap Integritas Laporan Keuangan," *Media Ris. Akuntansi, Audit. dan Inf.*, vol. 16, no.

1, p. 69, 2017, doi: 10.25105/mraai.v16i1.2076.

[15] Y. Afifah, Putri Fadhila, Herawati, "THE EFFECT AUDITOR INDEPENDENCE, AUDIT QUALITY, EARNING MANAGEMENT AND COMPANY SIZE ON INTEGRITY OF FINACIAL STATEMENTS (Empirical," vol. 61, no. 3, pp. 225–242, 2019.

[16] A. Pangetika, "PENGARUH KEPEMILIKAN INSTITUSIONAL, KOMITE AUDIT, KUALITAS AUDIT, DAN PERGANTIAN AUDITOR TERHADAP INTEGRITAS LAPORAN KEUANGAN," 2021, [Online]. Available: https://emea.mitsubishielectric.com/ar/products-solutions/factory-automation/index.html.

[17] Badewin, "Pengaruh Kepemilikan Institusional, Komite Audit Dan Kualitas Audit Terhadap Integritas Laporan Keuangan Pada Perusahaan Manufaktur Yang Terdaftar Di Bei," ***J. Akunt. Dan Keuang.***, vol. 8, no. 1, pp. 5–10, 2019, [Online]. Available: http://waset.org/publications/14223/soil-resistivity-data-computations-single-and-two-layer-soil-resistivity-structure-and-its-implication-on-earthing-design%0Ahttp://www.jo-mo.com/fadoohelp/data/DotNet/Ethical securty.pdf%0Ahttp://link.springer.com/10.10.

[18] H. Pancawati, "PENGARUH INDEPENDENSI, CORPORATE GOVERNANCE, DAN KUALITAS AUDIT TERHADAP INTEGRITAS LAPORAN KEUANGAN Influence."

[19] Isnawati, "pengaruh independensi, mekanisme corporate governance (kepemilikan manajerial, kepemilikan institusional, komisaris independen, komite audit), kualitas audit, dan manajemen laba terhadap integritas laporan keuangan pada perusahaan manufaktur di Indonesia.," *Αγαη*, vol. 8, no. 5, p. 55, 2019.

[20] G. Latifah, "PENGARUH GOOD CORPORATE GOVERNANCE DAN LEVERAGE TERHADAP INTEGRITAS LAPORAN KEUANGAN DENGAN MANAJEMEN LABA SEBAGAI VARIABEL INTERVENING (Pada," vol. 3, no. 7, pp. 59–78, 2015.

[21] I. P. Lubis, L. Fujianti, and R. Amyulianthy, "Pengaruh Ukuran KAP, Ukuran Perusahaan dan Manajemen Laba terhadap Integritas Laporan Keuangan," *Ultim. Account.*, vol. 10, no. 2, pp. 138–149, 2019, doi: 10.31937/akuntansi.v10i2.993.

[22] N. Yuliana, E. M. W, and R. R. D, "Pengaruh Good Corporate Governance dan Manajemen Laba terhadap Integritas Laporan Keuangan," *Univ. Islam Batik Surakarta*, pp. 1–14, 2018.

[23] J. Raditiana, "Pengaruh Corporate Governance, Ukuran Perusahaan, Dan Kualitas Audit Terhadap Integritas Laporan Keuangan," ***J. Wahana Akunt***., vol. 14, no. 2, pp. 184–199, 2019, doi: 10.21009/wahana.14.026.

[24] Muslichah and S. Bahri, *Akuntansi Manajemen Teori dan Aplikasi,* 1st ed. Jakarta: Mitra Wacana Media, 2021.

[25] I. Ghozali, *Aplikasi Analisisi Multivariete dengan Program IBM SPSS 23*. Badan Penerbit Universitas Diponegoro, Semarang., 2016.