

THE INFLUENCE OF FINANCIAL DISTRESS, AUDIT FEES, AND COMPANY SIZE ON THE INTEGRITY OF FINANCIAL REPORTS

Muhamad Eko Ariwibowo¹, Siarwi², R.Mohd.Zamzami³, Rananda Septanta⁴

^{1,2,3,4}Universitas Pamulang, Indonesia.

Email : dosen01613@unpam.ac.id¹, dosen01752@unpam.ac.id²,
dosen01386@unpam.ac.id³, dosen01079@unpam.ac.id⁴

ABSTRACT

This study aims to determine the effect of Financial Distress, Audit Fees, and Company Size on the Integrity of Financial Statements. This type of research uses quantitative methods. The population used in this study is Property and Real Estate Companies listed on the IDX for the period 2019-2023. The sampling technique uses Purposive Sampling to determine the most suitable criteria in this study. The criteria have been determined for 29 companies. The data analysis technique uses multiple linear regression with the help of Eviews 12 Software. The results of this study simultaneously Financial Distress, Audit Fees, and Company Size have a significant effect on the Integrity of Financial Statements. While partially Financial Distress has a significant effect on the Integrity of Financial Statements, Audit Fees do not affect the Integrity of Financial Statements, and Company Size does not affect the Integrity of Financial Statements.

Keywords: *Financial Distress, Audit Fees, Company Size, Integrity of Financial Statements*

I. INTRODUCTION

The first factor influencing the improvement of financial statement integrity is company performance or financial distress. Financial distress is a condition where a company is experiencing financial difficulties. Financial distress occurs when a company is unable to meet its obligations to other creditors due to a lack of funds. The greater the cost of debt, the higher the interest costs, and the greater the probability that a decline in earnings will lead to financial distress. Financial distress significantly impacts the integrity of financial statements. The deeper the financial crisis, the greater the financial difficulties, and the higher the level of discretionary provisions management can use to manipulate earnings to achieve desired results and undermine the integrity of financial statements. .(Sembiring dkk, 2023)

An audit commission is money or other incentives offered to an auditor by a client or other party to obtain an assignment. After an agreement is reached between the auditor and the client, the audit fee is applied even before the audit begins. The determination of the audit fee by a public accountant is based on several factors, including independence, client needs, the complexity of the company's problems, inherent competence in the work, timeliness required, and agreement in setting the

fee. Audit fees significantly influence the integrity of financial statements. Large audit fees will reduce the integrity of financial statements. The large audit fees paid by the client to the auditor can cause the auditor to lack independence. These results differ from research that found audit fees have a positive and significant influence on the integrity of financial statements. This indicates that higher-paid auditors will conduct more thorough and high-quality audits, thereby strengthening the integrity of the financial statements presented. Based on these research results, the researcher wants to re-examine the influence of audit fees on the integrity of financial statements.. (Badriyyah, dkk, 2024)

The second factor affecting the integrity of financial statements is the audit fee. An audit fee is the compensation paid by a company to an auditor or public accounting firm to audit the company's financial statements. Audit fees can be fixed fees or fees calculated based on the auditor's working hours. Audit fees are based on the relevant public accounting firm's fee structure, service complexity, and risk level. Another factor affecting the integrity of financial statements is company size. Large-scale entities generally tend to attract more attention and focus on rigorous audits from government supervisors and the public. Company size significantly influences the integrity of financial statements. This shows that the larger the company size, the higher the level of integrity of the company's financial statements. Conversely, the smaller the company size, the lower the level of integrity of the company's financial statements. This finding indicates that company size has a positive effect on the integrity of financial statements. The results of previous research have led researchers to re-examine the effect of company size on the integrity of financial statements. Financial Statement Integrity is a measure of the extent to which the presented financial statements show honest and correct information so as not to mislead users in making decisions. Financial statements can be said to have integrity if they meet two important criteria in financial statements: relevance and reliability. Financial information that has high integrity can be relied upon because it is an honest presentation, enabling users of the information to rely on the information. (Widiya Damayanti, dkk 2022).

II. THEORETICAL BASIS

Financial Statement Integrity

Financial statement integrity is a report that reflects the true state of an entity, with all information disclosed honestly and transparently, without any concealment or obfuscation. Financial statement integrity refers to honesty, transparency, and accuracy in the presentation of a company's financial information. Financial statements must reflect the company's true financial condition, without any manipulation or concealment of data. Financial statements can be said to have integrity if they possess the essential characteristics of relevance and reliability. Therefore, the higher the integrity of financial statements, the more reliable they are because they represent a fair presentation, enabling users to rely

on them. Financial statement integrity is a financial statement that displays the true condition of a company, without any concealment or obfuscation (Pratiwi & Nofryanti, 2021). Financial statement integrity is a product of ethical standards, a principle of impartial and honest morality, in the form of the provision of financial statement information that must be formally published correctly as a means of management accountability for the management of owner resources. Financial reports that are prepared dishonestly and contain errors can result in users of financial reports receiving incorrect information and decisions taken based on this information having a detrimental impact on the future of the users. (Badriyyah dkk 2024)

In this study, the integrity of financial statements can be measured by conservatism, honesty, accuracy, and consistency in accordance with applicable accounting standards. Conservatism is a principle of prudence in financial reporting, where companies do not rush in recognizing and measuring assets and profits, and immediately recognize losses and liabilities that have the potential to occur. According to the principle, when a loss occurs, it must be recognized immediately when it is likely to occur, without having to wait for concrete evidence. This principle results in the choice of accounting methods aimed at methods that report lower profits or assets and report higher liabilities. Thus, lenders will receive protection against the downside risk of a balance sheet that presents net assets and financial statements that report bad news in a timely manner. Financial statements with integrity are financial statements that are presented completely, accurately, and impartially. Financial statements that lack integrity will have a negative impact on the company and reduce the trust of financial statement users, both internal and external parties. The measure of financial statement integrity can be divided into two: measured by conservatism and the existence of financial statement manipulation, which is usually measured by earnings management. (Reschiwati dkk 2024)

Financial Distress

Financial distress is a phenomenon or condition indicating a downward trend in a company's financial performance, where the company's finances are in an unhealthy state or crisis. Financial distress can be described at two extremes: from short-term liquidity to insolvability. Short-term financial distress is usually temporary but can worsen. Companies experiencing financial difficulties or decline tend to submit financial reports late. One reason for the delay in reporting financial distress is that it is bad news for the company. This can indicate a decline in the integrity of financial reporting. Financial distress is closely related to bankruptcy in a company because it is the stage where a company's financial condition declines and usually begins with a decline in financial performance to its lowest point. Bankruptcy as a failure is defined as both financial failure and economic failure that occur in a company. Financial distress can affect all companies, especially if the economic conditions in the country where the company operates are experiencing an economic

crisis. To overcome or minimize the risk of bankruptcy in a company, management must monitor the company's financial condition using financial statement analysis. (Wulandari dkk., 2021)

Financial distress is a persistent decline in a company's financial performance over a specific period. For companies, financial distress is one of the most common causes of bankruptcy. Unlike a regular decline in profits, the nominal losses due to financial distress can be significant, impacting the smooth operation of the company. According to financial distress occurs when a company is unable to meet its obligations due to insufficient funds to carry out its operational activities. Financial distress is the phase before bankruptcy, namely when the company is still in a state of economic crisis. When a company experiences financial distress, the company can improve its financial condition to avoid financial distress. Companies facing financial problems are thought to have an impact on reducing the level of conservatism and increasing the risk of investors demanding higher returns. These demands lead managers to commit fraud, which can affect financial integrity. Therefore, as financial distress increases, the integrity of financial reports decreases. Financial distress can have a significant impact on a company's survival. If not handled properly, financial distress can lead to bankruptcy. This occurrence can weaken the integrity of a company's financial reports. The level of financial distress is an important factor for external parties such as investors, because if they want to invest capital, they will certainly pay attention to the company's financial condition. (Wijaya, 2022).

Audit Fees

An audit is a process to reduce information misalignment between managers and shareholders by using an external party to certify financial statements. Users of financial statements, particularly shareholders, will make decisions based on the auditor's report regarding the certification of a company's financial statements. This means that auditors play a crucial role in the certification of a company's financial statements. The Indonesian Institute of Public Accountants, in Government Regulation No. 2 of 2016 concerning the Determination of Fees for Financial Statement Audit Services, defines fees as the fees received by public accountants from parties receiving services related to the audit provided. Each member acting as a partner leader and/or public accountant partner in a public accounting firm is required to establish policies for calculating fees. Audit fees are determined upon the agreement between the auditor and the client and are usually determined prior to the start of the audit process. Audit fees serve as an important mechanism to ensure transparency, accuracy, and financial fairness for service providers, clients, and auditors (Deriah, 2023)

The audit fee charged is influenced by various factors, such as complexity, the number of cases, and the auditor's level of knowledge regarding financial statements. When an auditor reaches an agreement with management regarding issues related to the structure of a public accounting firm, the audit fee received by the auditor will fluctuate. This is due to variables such as the structure of the public accounting firm,

the amount of audit compensation received by the auditor, job threats, the complexity of the services provided, and the level of expertise required to perform those services. Agency theory explains how parties entering into a contractual relationship can minimize costs due to information asymmetry and uncertain conditions. Agency costs are used by organizations or companies to address information asymmetry and differing objectives between management and shareholders. The amount of the audit fee depends on the risk of the assignment, the complexity of the services provided, the level of expertise required to perform the service, the fee structure of the public accountant concerned, and other professional considerations. A large audit fee is believed to increase auditor motivation in conducting their audit of financial statements. The higher the audit fee, the more motivated the auditor will be to maximize their ability to examine the financial statements. Audit fees are measured based on the estimated audit reward from the hours worked by the audit staff concerned (R.T.K Dewi, dkk 2023).

Company Size

Company size is a variable scale that describes the size of a company based on criteria such as total assets, log size, stock market value, total sales, total revenue, and total capital. Companies are generally categorized based on their scale of operations into three categories: large companies, medium-sized companies, and small companies. Company size describes the size of a company, as indicated by total assets, sales, and market capitalization. Company size is a measure of total assets and sales, indicating a company's condition. Larger companies have an advantage in obtaining funds to finance their investments and generate profits. Larger, well-established companies have easier access to capital in the market than smaller companies. This ease of access means larger companies have greater flexibility. Company size reflects the total assets held by the company. Company size can be determined based on total sales, total assets, and average sales level. This is because larger companies generally play a more significant role. The many demands from stakeholders that large-scale companies will receive for financial reports that have high integrity are expected to reduce management in fraudulent practices and convey financial information. (Saptana dkk, 2023)

Company size is measured by the greater the total assets, the greater the company's productivity. The larger a company, the more well-known it is to the public, making it easier to obtain information that can increase its value. A larger company makes it easier for the company to obtain internal and external funding sources. Large companies, whose shares are widely distributed, therefore, any increase in share capital will have little impact on the possibility of losing or shifting control from the dominant party over the company in question. Conversely, for small companies, where shares are distributed only in a small environment, an increase in the number of shares will have a significant impact on the possibility of losing control of the dominant party over the company in question. Large companies are assumed to have a large number of assets and revenue levels, resulting in high profits. Conversely, if sales are smaller than variable costs and

fixed costs, the company will suffer losses. Small-scale companies compared to large-scale companies tend to be less profitable. Company size can be seen from several aspects such as assets, revenue, human resources, and markets. In terms of assets, company size can be measured by the total assets owned by the company and net assets after deducting total liabilities. (Riyandi dan Petra, 2022).

III. RESEARCH METHOD

This research uses secondary data obtained from the financial reports and annual publications of property and real estate companies listed on the Indonesia Stock Exchange for the 2019-2024 period. To obtain data relevant to the research problem, the author used the financial reports of property and real estate companies listed on the Indonesia Stock Exchange. The reason for selecting the Indonesia Stock Exchange was to obtain comprehensive company financial data for this research, as most of the data required for this study. (Sugiyono, 2024).

This type of research is a quantitative research. In quantitative research, data analysis is an activity after data from all respondents or other data sources are collected. Data analysis techniques in quantitative research use statistics. This research will be assisted by the eviews 12 application program and will use panel data which is a combination of time series data and cross-sectional data. Data collection techniques are the most important step in research, because the main goal of research is to obtain data. Without knowing data collection techniques, researchers will not obtain data that meets the established standards. Literature studies are related to theoretical studies and other references related to the values, culture and norms studied and are important in conducting research, this is because research will not be separated from scientific literature. In this research, literature studies are conducted by seeking theoretical foundations related to the research title. (Sugiyono 2024).

IV. RESEARCH RESULTS

Normality Test

Data testing in this study was conducted using the Jarque Bera Test with a significance test criterion of probability > 0.05 . Based on Figure 4.1, the probability value of probability is less than the 5% alpha significance value, namely $0.476655 > 0.05$, indicating that the residuals are normally distributed, thus meeting the classical assumptions in the regression model.

Heteroscedasticity Test

Heteroscedasticity can be measured using the White test. If the chi-square probability value for the heteroscedasticity test is $< \alpha (0.05)$, then H_0 is rejected. If the chi-square probability value for the heteroscedasticity test is $> \alpha (0.05)$, then H_0 is accepted. The results of the heteroscedasticity test indicate that the chi-square probability value in this study is $0.6618 > 0.05$. Therefore, it can be concluded that all H_0 values for the independent variables are accepted, meaning there is no heteroscedasticity in the independent variables

Partial t-test

Hypothesis testing of the variables financial distress, audit fees, and company size was conducted using a t-test (partial test). This study used a significance criterion of 5% (0.05) by comparing the calculated t value with the t-table value. If the calculated t value < t-table, it means H0 is rejected and H1 is accepted. If the calculated t value > t-table, it means H1 is accepted and H0 is rejected. To determine the t-table value, the formula is used. The criterion is considered significant if the calculated t value > t-table or p-value sig. < 0.05. The determination is as follows

Method: Panel EGLS (Cross-section random effects) Date:

07/08/25 Time: 23:22

Sample: 2019 2023

Periods included: 5

Cross-sections included: 29

Total panel (balanced) observations: 145

Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	2.004066	3.137941	0.638656	0.5241
X1	0.260151	0.088430	2.941884	0.0038
X2	0.125222	0.117936	1.061779	0.2902
X3	-0.124024	0.094736	-1.309152	0.1926
Effects Specification				
			S.D.	Rho
Cross-section random			0.933774	0.6205
Idiosyncratic random			0.730292	0.3795
Weighted Statistics				
R-squared	0.070306	Mean dependent var		0.403278
Adjusted R-squared	0.050525	S.D. dependent var		0.751960
S.E. of regression	0.732717	Sum squared resid		75.69932
F-statistic	3.554252	Durbin-Watson stat		1.302374
Prob(F-statistic)	0.016070			

Source: Eviews 12 data

Based on the test results, it can be concluded that the second hypothesis test yielded a calculated t value > t table, or $2.941884 > 1.65558$. This is supported by a sig. < 0.05 or $0.0038 < 0.05$. Thus, H1 is accepted and H0 is rejected. Therefore, it can be concluded that financial distress has a partial significant effect on financial statement integrity.

The third hypothesis test yielded a calculated t value < t table, or $1.061779 < 1.65558$. This is supported by a sig. > 0.05 or ($0.2902 > 0.05$). Therefore, H0 is accepted and H2 is rejected. Therefore, it can be concluded that audit fees do not significantly affect financial statement integrity.

The fourth hypothesis test yielded a calculated t value > t table, or $-1.305992 < 1.069455$. This is supported by a sig. > 0.05 or ($0.1926 > 0.05$). Thus, H0 is accepted and H3 is rejected. Therefore, it can be concluded that company size does not significantly influence the integrity of financial reports.

The Effect of Financial Distress, Audit Fees, and Company Size on Financial Report Integrity

The first hypothesis test results showed a calculated f-value $>$ t-table, or $3.554252 > 2.67$. This is further supported by a .sig value < 0.05 or $0.016070 < 0.05$. Therefore, H_0 is rejected and H_1 is accepted. Therefore, it can be concluded that financial distress, audit fees, and company size simultaneously have a significant effect on financial report integrity. In this study, conducted by Lestari and Shanti (2024), financial report integrity is a financial report that displays the true condition of a company without any cover-up or concealment. A report with high integrity will present transparent and impartial financial information. However, due to financial problems or declining economic conditions, financial reports may no longer maintain integrity due to management's concealment

The Effect of Financial Distress on Financial Report Integrity

The second hypothesis test yielded a calculated t-value $>$ t-table value, or $2.941884 > 1.65558$. This was further supported by a sig. < 0.05 or $0.0038 < 0.05$. Therefore, H_1 was accepted and H_0 was rejected. Therefore, it can be concluded that financial distress has a significant partial effect on financial report integrity. The relationship between financial distress and financial report integrity is that companies experiencing financial distress tend to produce non-transparent financial reports or manipulate financial data. When a company experiences financial difficulties, stakeholder trust declines, and therefore, the company is faced with the challenge of restoring trust through accurate and honest financial reporting.

The Effect of Audit Fees on Financial Report Integrity

The third hypothesis test yielded a calculated t-value $<$ t-table value, or $1.061779 < 1.65558$. This was supported by a sig. < 0.05 or $(0.2902 > 0.05)$. Thus, H_0 is accepted and H_2 is rejected. Therefore, it can be concluded that audit fees have no effect on the integrity of financial statements. The relationship between audit fees and financial statement integrity is determined by the size of the audit fee received by the auditor. In a study by Setyawati et al. (2023), high fees will reduce the integrity of financial statements. This results in auditors lacking independence and being subject to pressure from clients. In a study by Sudarmadi (2024), it was stated that high audit fees make auditors less independent and biased towards clients, resulting in opinions regarding financial statements.

The Effect of Company Size on Financial Statement Integrity

The results of the fourth hypothesis obtained a calculated t value $>$ t table ($1.309152 > 1.069455$). This is supported by a sig. value > 0.05 or $(0.1937 > 0.05)$. Therefore, H_0 is accepted and H_3 is rejected. Therefore, it can be concluded that company size does not significantly influence the integrity of financial statements. The larger the company, the more widely the shares will be distributed, therefore the company will be more willing to issue new shares to meet its needs to finance its sales growth compared to small companies.

V. CONCLUSION

Based on the analysis and hypothesis testing, we conclude that financial distress, audit fees, and company size simultaneously have a significant effect on financial statement integrity. Financial distress has a partial significant effect on financial statement integrity. Audit fees have no partial significant effect on financial statement integrity. Company size has no partial significant effect on financial statement integrity.

VI. BIBLIOGRAFY

- Afridayani, A., & Putren, I. (2025). Pengaruh Ukuran Perusahaan, Struktur Modal, dan Corporate Social Responsibility Terhadap Kinerja Keuangan. *Balance: Jurnal Akuntansi dan Bisnis*, 10(1), 117-
- 130.Ahmaddien, I. (2020). Eviews 9: Analisis Regresi Data Panel. Andini, S., Hizazi, A., & Kusumastuti, R. (2024). Pengaruh Kepemilikan Manajerial, Audit Report Lag, Leverage dan Financial Distress Terhadap Integritas Laporan Keuangan. *Studi Akuntansi dan Keuangan Indonesia*, 7(1), 1- 16.
- Aprilia, S. U. (2019). Pengaruh Likuiditas, Solvabilitas, dan Aktivitas terhadap Return Saham Syariah (Studi Empiris pada Perusahaan yang Terdaftar di Jakarta Islamic Indeks (JII) Periode Tahun 2013-2017). Arianti, B. F., & Yatiningrum, R. (2022). Pengaruh Struktur Modal, Pertumbuhan Penjualan dan Keputusan Investasi Terhadap Nilai Perusahaan. *Gorontalo Accounting Journal*, 5(1), 1-10.
- Aprilia, Salsaa., H.D& Sulindawati, N. L. G. E. (2022). Pengaruh Financial Distress, Leverage, Audit Tenure dan Ukuran Perusahaan Terhadap Integritas Laporan Keuangan (Studi Empiris Pada Perusahaan BUMN yang Terdaftar di Bursa Efek Indonesia Periode Tahun 2015-2019). *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi Undiksha)*, 13(04), 1221-1232.
- Aprilita, M., & Karlina, L. (2024). Pengaruh Kepemilikan Manajerial, Kualitas Audit, dan Ukuran Perusahaan Terhadap Integritas Laporan Keuangan. *Innovative: Journal Of Social Science Research*, 4(4), 12664-12675.
- Asmilia, N., & Hanah, S. (2022). Pengaruh Intetitas Modal Dan Konservatisme Akuntansi Terhadap Penghindaran Pajak Tax Avoidance Dengan Dewan Komisaris Independen Sebagai Variabel Moderasi *IJMA (Indonesian Journal of Management and Accounting)*, 3(2), 143-149.
- Aulia, A. A. R., & Mahdar, N. M. (2024). Pengaruh Eco-Efficiency, Sustainability Reporting, Dan Dividend Policy Terhadap Firm Value Yang Dimoderasi Profitability. 3(1).
- Badriyyah, S. R., Ridwan, R., Riswandi, D., & Rizal, D. S. (2024). Pengaruh Pengaruh Audit Tenure, Audit Fee dan Independensi Auditor Terhadap Integritas Laporan Keuangan. *Innovation Research Economics Business Accounting*, 1(2), 81-86.
- Badriyyah, S. R., Ridwan, R., Riswandi, D., & Rizal, D. S. (2024). Pengaruh Pengaruh Audit Tenure, Audit Fee dan Independensi Auditor Terhadap Integritas Laporan Keuangan. *Innovation Research Economics Business Accounting*, 1(2), 81-86
- Chairunnisa, W. Z. (2021). Pengaruh Financial Distress Dan Manajemen Dengan Kualitas Audit Sebagai Variabel. Deriah, E. (2023). Perusahaan, Fee Audit, dan Rotasi Audit pada Kualitas Audit (Studi Empiris Pada Perusahaan Manufaktur Sub Sektor Food

- and Beverage yang Terdaftar di Bursa Efek Indonesia Tahun 2018-2021). Skripsi, 13.
- Dewi, A. A. T., Budiadnyani, N. P., Sunarta, I. N., & Kustina, K. T. (2024). Pengaruh Fee Audit, Financial Distress Dan Kepemilikan Manajerial Terhadap Integritas Laporan Keuangan Perusahaan Makanan Dan Minuman Yang Terdaftar Di Bursa Efek Indonesia Tahun 2019-2023. *Jurnal Akademi Akuntansi Indonesia Padang*, 4(2), 321-334.
- Dewi, R. T. K., Rahayu, S., & Ridwan, M. (2023). Effects of Audit Fee, Audit Delay, Financial Distress, Audit Opinion and Audit Tenure on Auditor Switching. *Journal of Business Management and Economic Development*, 1(02), 182–196.
<https://doi.org/10.59653/jbmed.v1i02.87>
- Fairuz, A. A. (2017). Pengaruh Rasio Aktivitas, Rasio Solvabilitas, Rasio Pasar, Inflasi dan Kurs Terhadap Return Saham Syariah (Studi Pada Saham Syariah Yang Tergabung Dalam Kelompok Isi Pada Sektor Industri Tahun 2011-2015). Jakarta: Fakultas Ekonomi dan Bisnis UIN Syarif Hidayatullah Jakarta.
- Fathin, L., & Arief, A. (2023). Pengaruh Ukuran Perusahaan, Audit Tenure, Intellectual Capital, Financial Distress, Dan Kualitas Audit Terhadap Integritas Laporan Keuangan. *Jurnal Ekonomi Trisakti*, 3(2), 3765- 3774.
- Fitriyani, D., & Herawaty, N. (2022). Analisis Pengaruh Ukuran KAP, Audit Tenure, Audit Fee dan Independensi Auditor Terhadap Integritas Laporan Keuangan. *Jurnal Ilmiah Universitas Batanghari Jambi*, 22(1), 272- 278.
- Ghozali, I. (2016). Aplikasi Analisis Multivariate dengan Program IBM SPSS 23. Semarang: Univesitas Diponegoro.
- Halim & Indawati K. (2021). Pengaruh Financial Distress, Komite Audit, Dan Ukuran Perusahaan Terhadap Integritas Laporan Keuangan. *Jurnal Akuntansi* 8.2 (2021): 223-233.
- Haq, Ghiyatsul F.R., Suzan L., & Musllih M. (2017). Pengaruh Kepemilikan manajerial dan financial distress terhadap integritas laporan keuangan. *Jurnal Ekonomi, Manajemen dan Akuntansi* 7.1 (2017): 41-55
<https://money.kompas.com/read/2020/01/15/160600526/jejak-hitam-pt-hanson>

international-manipulasi-laporan-keuangan-2016?page=all

- Kesuma, J. T. (2021). Analisis Kasus Fraud Garuda Indonesia. Didapat dari <https://Accounting.Binus.Ac.Id/>. 20 Desember 2021.
- Kumala, R., Fathurrahman, F., & Lubis, P. A. (2024). Pengaruh Kepemilikan Institusional, Kepemilikan Manajerial, Ukuran Perusahaan dan Leverage Terhadap Integritas Laporan Keuangan Perusahaan Manufaktur yang Terdaftar di Jakarta Islamic Index (JII). *Jurnal Ilmiah Ekonomi Dan Manajemen*, 2(3), 104-117.
- Kusuma, A. W., Putry, M. C., Hidayah, T. N., & Noviana, F. A. (2024). Pengaruh Financial Distress, Komite Audit, dan Ukuran Perusahaan Terhadap Integritas Laporan Keuangan. *Socius: Jurnal Penelitian Ilmu-Ilmu Sosial*, 1(11).
- Laksana, N. B., & Handayani, A. (2022). Pengaruh Komisaris Independen, Kepemilikan Manajerial dan Komite Audit Terhadap Nilai Perusahaan Dengan Kualitas Audit sebagai Moderasi: (Studi Empiris Pada Perusahaan Yang Terdaftar Dalam Indeks LQ45 Tahun 2016- 2020). *Jurnal Riset Akuntansi Politika*, 5(2), 111-129.
- Liliany, L., & Arisman, A. (2021). Pengaruh ukuran perusahaan, kepemilikan manajerial, dan financial distress terhadap integritas laporan keuangan (studi empiris pada perusahaan industri barang konsumsi yang terdaftar di BEI tahun 2017-2019). *Publikasi Riset Mahasiswa Akuntansi*, 2(2), 121-134.
- Louw, F., & Indah, N. (2024). Pengaruh Struktur Kepemilikan, Audit Fee dan Audit Report Lag Terhadap Integritas Laporan Keuangan. *Jurnal Revenue: Jurnal Ilmiah Akuntansi*, 5(1), 109-117.
- Maisyaroh, T., Taufik, T., & Badriyah, N. (2025). Pengaruh Intellectual Capital, Kualitas Audit, Financial Distress, dan Audit Tenure Terhadap Integritas Laporan Keuangan. *Jurnal Kajian Akuntansi dan Auditing*, 21(1), 30-43.
- Mulyana, Aang. (2020). Pengaruh Spesialisasi Industri Auditor, Independensi, Fee Audit, Audit Tenure Dan Ukuran Kantor Akuntan Publik Terhadap Integritas Laporan Keuangan. *Jurnal Institute Bisnis Dan Informasi Kwik Kian Gie, Jakarta*.
- Nurbaiti, A., Lestari, U. T., & Thayeb, A. N. (2021). Pengaruh Corporate Governance Financial Distress, Dan Ukuran Perusahaan Terhadap Integritas Laporan Keuangan. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 5(1).

- Nurhasan, Y., Arslan, R., Septanta, R., & Wibowo, M. E. A. (2023). Pengaruh Good Corporate Governance, Ukuran Pajak dan Pengindaran Pajak Terhadap Manajemen Laba. *Jurnal Akuntansi, Keuangan, Pajak dan Informasi (JAKPI)*, 3(1), 1-15.
- Pratiwi, D. I., Ramadhan, R. R., & Hastuti, D. (2025). Pengaruh Firm Size, Leverage Dan Financial Distress Terhadap Integritas Laporan Keuangan Pada Sektor Finance Yang Terdaftar Di Bei Tahun 2020-2022. *Jurnal Imiah Mahasiswa merdeka Emba*, 4(1), 1061-1075.
- Purnamasari, D., Chudri, I. R., & Aflah, N. (2024). Pengaruh Financial Distress, Audit Report Lag, dan Audit Tenure terhadap Integritas Laporan Keuangan: (Studi Empiris Pada Perusahaan Sektor Teknologi