ABSTRAK

Kumalasari, Aida Nafiza 2025 : Pengaruh *Good Corporate Governance* dan Ukuran Perusahaan Dengan Kualitas Audit Sebagai Variabel Moderasi (Studi Empiris Pada Perusahaan Infrastruktur yang Terdaftar Di Bursa Efek Indonesia Tahun 2021-2023).

Pembimbing: Hj. Inge Lengga Sari Munthe, SE., Ak., M.Si., CA dan Nurul Yusyawiru, S.E., M.Ak

Penelitian ini bertujuan untuk menganalisis pengaruh *good corporate governance* yang diproksikan melalui kepemilikan institusional, kepemilikan manajerial, komisaris independen, dewan komisaris, komite audit, serta ukuran perusahaan terhadap integritas laporan keuangan, dengan kualitas audit sebagai variabel moderasi. Penelitian dilakukan pada perusahaan sektor infrastruktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2021–2023. Metode penelitian yang digunakan adalah penelitian kuantitatif dengan teknik analisis regresi linier berganda dan Moderated Regression Analysis (MRA). Hasil penelitian menunjukkan bahwa kepemilikan institusional, kepemilikan manajerial, komisaris independen, dewan komisaris, komite audit dan ukuran perusahaan berpengaruh terhadap integritas laporan keuangan. Sementara itu, kualitas audit mampu memoderasi pengaruh kepemilikan manajerial dan komisaris independen terhadap integritas laporan keuangan, namun tidak mampu memoderasi pengaruh kepemilikan institusional, dewan komisaris, komite audit, maupun ukuran perusahaan terhadap integritas laporan keuangan.

Kata kunci: *good corporate governance*, ukuran perusahaan, kualitas audit, integritas laporan keuangan.

ABSTRACT

Kumalasari, Aida Nafiza 2025 : *The Influence of Good Corporate Governance and Firm Size on Financial Statement Integrity with Audit Quality as a Moderating Variable: An Empirical Study on Infrastructure Sector Companies Listed on the Indonesia Stock Exchange in 2021–2023*

Lectures: Hj. Inge Lengga Sari Munthe, SE., Ak., M.Si., CA dan Nurul Yusyawiru, S.E., M.Ak

This study aims to analyze the effect of good corporate governance, proxied by institutional ownership, managerial ownership, independent commissioners, board of commissioners, audit committee, and firm size, on the integrity of financial statements, with audit quality as a moderating variable. The research was conducted on infrastructure sector companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2023 period. This study employed a quantitative approach using multiple linear regression analysis and Moderated Regression Analysis (MRA). The results indicate that institutional ownership, managerial ownership, independent commissioners, board of commissioners, audit committee, and firm size affect the integrity of financial statements. Furthermore, audit quality successfully moderates the relationship between managerial ownership and independent commissioners with the integrity of financial statements but fails to moderate the influence of institutional ownership, board of commissioners, audit committee, and firm size. These findings emphasize the importance of implementing effective GCG mechanisms and selecting high-quality auditors in improving the integrity of financial statements, particularly in infrastructure sector companies.

Keywords: *good corporate governance*, firm size, audit quality, financial statement integrity, infrastructure sector..