



S1 INTAKE DIII AKUNTANSI

**FAKULTAS EKONOMI DAN BISNIS
UNIVERSITAS ANDALAS**

SKRIPSI

**“PENGARUH *GOOD CORPORATE GOVERNANCE*, *FINANCIAL DISTRESS*,
DAN UKURAN PERUSAHAAN TERHADAP INTEGRITAS LAPORAN
KEUANGAN (Studi Pada Perusahaan Sektor Transportasi dan Logistic Yang
Terdaftar di Bursa Efek Indonesia Periode 2020-2022)”**

*Diajukan untuk Memenuhi Sebagian dari Syarat-syarat Guna Memperoleh Gelar
Sarjana Akuntansi Dari Program Studi S1 Intake Akuntansi D3*

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PENGARUH *GOOD CORPORATE GOVERNANCE*, *FINANCIAL DISTRESS*, DAN UKURAN PERUSAHAAN TERHADAP INTEGRITAS LAPORAN KEUANGAN
(Studi Pada Perusahaan Sektor Transportasi dan Logistic Yang Terdaftar di BEI Periode 2020-2022)

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ABSTRACT

This research aims to analyze and explain the influence of good corporate governance (measured by managerial ownership, institutional ownership, independent commissioners, audit committee), financial distress, and company size on the integrity of financial reports. The sample used in this analysis is transportation and logistics companies listed on the Indonesia Stock Exchange consecutively from 2020-2022. The number of transportation and logistics companies sampled in this study was 22 companies with observations for 3 (three) years. Purposive sampling technique is the method used in data collection. Meanwhile, multiple linear regression analysis is the method used to examine this lesson, processed with SPSS Version 26 software. The results of this study show that good corporate governance has no effect, financial distress has a positive and significant effect, and company size has no effect on the integrity of financial reports.

Keywords: *Financial report integrity, good corporate governance, managerial ownership, institutional ownership, independent commissioner, audit committee, financial distress, company size*