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THE INFLUENCE OF INSTITUTIONAL OWNERSHIP, MANAGERIAL OWNERSHIP, AND AUDIT COMMITTEE ON FINANCIAL STATEMENT INTEGRITY

Yezza Aprelya Margaretha, Sulis Rochayatun
Faculty of Economics, Universitas Islam Negeri Maulana Malik Ibrahim Malang
Jl. Gajayana No.50, Dinoyo, Malang City, East Java, 65144, Indonesia
* 200502110008@student.uin-malang.ac.id

ABSTRACT
The integrity of financial reporting is an important characteristic of good financial reporting, including honesty and avoidance of manipulation. Manipulation of financial reports can undermine integrity and pose serious risks to companies. Institutional ownership, managerial ownership, and audit committees are important in maintaining the integrity of financial statements. This study analyses and examines the impact of institutional ownership, management ownership, and audit committee on financial statement integrity. This study's population consisted of 62 mining companies listed on the Indonesia Stock Exchange (IDX) period 2020-2022. A purposive sampling technique was used for sampling. The samples obtained were 21 data from representatives of the seven mining sub-companies for three years. The analysis technique employed in this research is multiple linear regression. The findings indicate no significant impact of institutional ownership on the integrity of financial statements. Similarly, managerial ownership no significant impact on the integrity of financial statements. Additionally, the integrity of financial statements is not affected by the presence of an audit committee.

Keywords: Institutional Ownership, Managerial Ownership, Audit Committee, Financial Statement Integrity.

INTRODUCTION

Financial statements are financial documents that depict financial information over a specific period. According to the Indonesian Institute of Accountants (2002) PSAK No. 1, financial statements aim to provide useful information to users in the decision-making process. This information is valuable for various users in making decisions and evaluating management's resource management responsibility (Muhammad et al., 2020).

Financial statement integrity refers to the extent to which financial statements present accurate and honest information (Angel et al., 2021). The integrity of financial reports describes the company's commitment to providing accurate information to users. By maintaining integrity in financial statements, companies can build trust and fulfil their responsibility to provide quality information to stakeholders.

Financial statement integrity refers to the information's authenticity, quality, and accuracy. It is crucial because financial statement users can rely on accurate information generated in decision-making. Financial statements should provide useful information. According to (Muhammad et al., 2020), they state that there are three characteristics of meeting accounting information, namely relevance, objectivity, and reliability.
In addition, the integrity of financial statements helps management assess the performance of specific departments or business units. With accurate and reliable financial statements, management can better analyze the company's performance. However, if financial statements are prepared without considering financial statement integrity, they may contain errors or manipulations that can lead to wrong decisions and harm related parties.
Currently, an increasing number of companies are involved in financial statement manipulation. Researchers found a case from an online media report from Okezone.com on June 28, 2019, titled "The Storyline of Garuda Indonesia's Financial Statement Case Until Receiving Sanctions." The news mentioned that in early 2018, Garuda Indonesia reported a net profit of (USD809.85 thousand / IDR11.33 billion), which showed a significant increase compared to the loss of USD216.5 million in 2017. This case created

controversy between two commissioners of Garuda Indonesia, with one commissioner claiming that the financial statements published in 2018 did not comply with applicable standards.

Not only that, but similar manipulations also occurred in the mining sector, which plays a crucial role in national contribution. A survey on fraud in Indonesian mining companies stated that mining companies were found to commit fraud in financial reporting, according to data from the Association of Certified Fraud Examiners (ACFE, 2020). One case is PT Timah Tbk in 2016, suspected of issuing false financial information in the first half of 2015. The financial statements depicted positive results, but in reality, they decreased by IDR 59 billion, and the debt increased by 100% from 2013 to 2015.

In a study conducted by (Alma et al. Shinta Dewi, 2022), they also stated that not only mining companies had manipulation scandals, but several large companies in Indonesia also engaged in manipulations, such as PT Lippo Tbk, PT Kimia Farma Tbk, PT KAI, PT Asuransi Jiwasraya, PT Hanson Internasional Tbk, and PT Garuda Indonesia Tbk. One prominent case is the PT Asuransi Jiwasraya case. In 2006, the Supreme Audit Agency (BPK) revealed that PT Jiwasraya had recorded fake profits. In 2017, it reported a profit of IDR 360.6 billion, but BPK found that its financial statements incurred a loss of IDR 15.3 trillion in 2018.

The above issues indicate the need for more integrity in financial statements. One factor that affects financial statement integrity is corporate governance. Corporate governance is the interaction of various parties within a company to ensure the direction of company performance. Implementing effective corporate governance demonstrates the importance of shareholders' rights in achieving financial statement integrity. These components include institutional ownership, managerial ownership, and audit committees.

Institutional ownership refers to the number of shares held by institutions such as investment funds, insurance companies, and other financial institutions. Overall, institutional ownership provides insights into institutional support and influence on the company. The influence is based on the ability of institutional investors to exercise effective control and oversee the company's management in preparing financial statements, thereby enhancing the integrity of the company's financial statements (Angel et al., 2021).

Managerial ownership refers to the situation where managers also hold shares in the company. Managerial ownership is assessed by calculating the proportion of shares owned by the management team within the company (Muhammad et al., 2020). In this context, managers have a direct financial interest in the success of the company they lead. Managers have aligned interests with the company's owners, aiming to increase the stock value, which is expected to result in financial statement integrity.

A company's board of directors establishes an audit committee to provide independent oversight of the financial reporting process. The existence of an independent audit committee can help prevent fraud in financial statement presentation (Alberto et al., 2021). Thus, the audit committee is an independent body that ensures financial statement integrity, promotes transparency, and provides confidence to stakeholders.

This research is important to determine the influence of institutional ownership, managerial ownership, and the presence of an audit committee on financial statement integrity. Researchers are motivated by the occurrence of financial statement violations in several large-scale companies, especially in the mining sector, where there is pressure to maintain good financial activities to preserve stakeholders' trust, resulting in the neglect of financial statement integrity, which poses high risks. Financial statement processing practices can become a serious issue.

This research aims to analyze and examine the effects of institutional ownership, managerial ownership, and the presence of an audit committee on financial statement integrity, referring to the issues mentioned above. Ultimately, researchers are strongly interested in conducting research titled "The Influence of Institutional Ownership, Managerial Ownership, and Audit Committee on Financial Statement Integrity”. Focus on mining companies listed on the Indonesia Stock Exchange (IDX) in 2020-2022. The researchers chose this specific period to obtain more significant results.

LITERATURE REVIEW

Institutional Ownership, Managerial Ownership, Audit Committee, Financial Statement Integrity

Institutional ownership pertains to ownership of company shares by various institutions, including insurance companies, banks, investment firms, and similar entities. The level of institutional ownership is determined after the year and reflects the degree to which these institutional entities hold shares in the company (Muhammad et al., 2020). According to research, institutional investors are involved in decision-making strategies, which have consequences for the integrity of financial statements. Institutional ownership demonstrates its ability to effectively serve as a supervisor to management in presenting financial statements So that the report is achieved high financial integrity (Widya et al. Samrotun, 2020).

Managerial ownership signifies the proportion of shares the management team owns, actively formulating company strategies and decisions (Septian et al. Andarsari, 2022). Managerial ownership is an efficient mechanism for harmonizing shareholders' objectives with management's. According to (Angel et al., 2021), managerial ownership is one mechanism that enhances financial statement integrity. Ownership of shares by managers makes them directly experience the impact of the decisions they make, including the responsibility for any wrong decisions that have been made.

The audit committee consists of individuals selected to carry out specific tasks while maintaining their independence from management (Muhammad et al., 2020). Research conducted by (Alberto et al. Simorangkir, 2021) shows that the audit committee is responsible for overseeing financial audit procedures by existing standards and financial policies. The audit committee plays a role in evaluating the transparency of financial data the management team provides (Kusuma et al., 2021). Having an independent audit committee can contribute to reducing cases of fraudulent financial reporting.

Financial statement integrity refers to the information's authenticity, quality, and accuracy. It is crucial because financial statement users can rely on accurate information generated in decision-making. The management's adherence to presenting precise financial information will assist the company in minimizing manipulative practices and enhancing public trust in the company's performance (Kusuma et al., 2021). If financial statements lack integrity, stakeholders will have difficulty understanding the financial condition of an entity and may make incorrect decisions.

The Influence of Institutional Ownership on Financial Statement Integrity

Previous findings by (Angel et al., 2021) show that institutional ownership benefits the integrity of financial statements. Similar findings were also revealed in other studies by (Anita et al., 2020), stating that institutional ownership influences financial statement integrity. These findings are consistent with agency theory, which suggests that institutional investors can analyze and are less susceptible to management's fraud in presenting financial statements. Effective oversight from institutional investors encourages managers to decrease self-interested actions and prioritize the company's overall performance. Based on this explanation, the researchers formulated the following hypothesis:

H1: Institutional ownership has a positive influence on financial statement integrity.

The Influence of Managerial Ownership on Financial Statement Integrity

The research conducted by (Liliany & Anton Arisma, 2021) revealed a significant relationship between managerial ownership and the integrity of financial statements.

Similar findings in another study by (Silvia et al., 2020) and (Muhammad et al., 2020) stated that managerial ownership significantly and positively impacts the integrity of financial statements. With a significant amount of shares, managerial ownership can perform its duties well, ultimately impacting the integrity of financial statements. Agency theory also recognizes that managerial share ownership can lead to agency costs due to conflicts of interest between owners and management. Therefore, based on the researchers' explanation, the following hypothesis is formulated:
H2: Managerial ownership has a positive influence on financial statement integrity.

The Influence of Audit Committee on Financial Statement Integrity
Previous research by (Kusuma et al., 2021) found that the audit committee positively influences financial statement integrity. The previous research indicates that an independent audit committee can monitor and oversee the financial statement audit by existing financial policies. Agency theory assumes that the audit committee ensures transparency for fairness to all relevant parties and discloses complete information created by management, despite the presence of agency conflicts. Therefore, the presence of an audit committee is an approach to understanding the presentation of accounting information and enhancing integrity in financial statements. With these explanations, the researchers formulate the following hypothesis:
H3: The audit committee has a positive influence on financial statement integrity

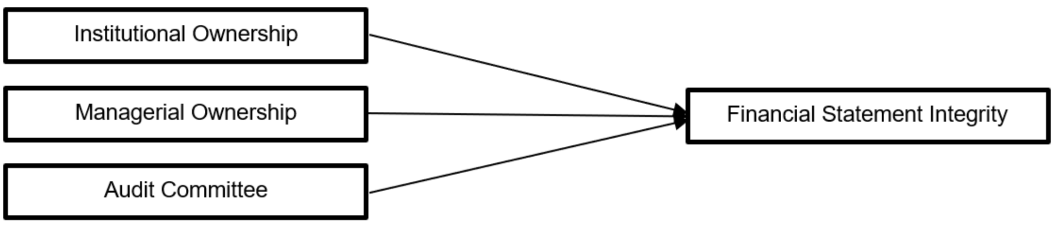

Figure 1 Proposed Research Model
Source : Researcher 2023

METHODS

This study employs a quantitative research method. This study aims to determine the effect of the independent variables (institutional ownership, managerial ownership, and audit committee) on the dependent variable (financial reporting integrity). The analytical method employed in this research is multiple linear regression analysis. Furthermore, classical assumption tests, including normality test, multicollinearity test, autocorrelation test, heteroscedasticity test, and t-test, are conducted. The measurement of the research variables is as follows:

$$\text{Financial Reporting Integrity} = FRI = \frac{\text{Market Price of Shares}}{\text{Book Value of Shares}}$$

$$\text{Institutional Ownership} = IO = \frac{\sum \text{Shares owned by institutional investors}}{\sum \text{Shares outstanding}}$$

$$\text{Managerial Ownership} = MO = \frac{\sum \text{Shares owned by managers}}{\sum \text{Shares outstanding}}$$

$$\text{Audit Committee} = AC = \sum \text{Members of the Audit Committee in the company}$$

Figure 2. Function
Source: Muhammad et al., 2020

The studied population comprises 62 mining companies listed on the Indonesia Stock Exchange (BEI) from 2020 to 2022. Seven sub-industries within the mining sector are included in this population, namely coal, oil and gas, gold, iron and steel, metals and minerals, copper, and aluminium. The research sample was chosen through purposive sampling, which involved selecting samples based on specific criteria. Several criteria were considered when selecting the research sample, including: The sub-industry in the mining sector is represented by, at most, one company. The selected companies from each sub-industry have published complete financial statements, undergone auditing, and received an unqualified audit opinion for the duration of 3 years, which is from 2020 to 2022.

A total of 21 sample data from 7 sub-industries were obtained for the duration of 3 years, namely 2020-2022. The sample companies include:

1. PT Saranacentral Bajatama Tbk (Iron and Steel)
2. PT Indal Aluminium Industry Tbk (Aluminum)
3. PT Merdeka Copper Gold Tbk (Gold)
4. PT Bumi Resources Minerals Tbk (Metals and Minerals)
5. PT Mitrabara Adiperanda (Coal)
6. PT Tembaga Mulia Sabanan Tbk (Copper)
7. PT Mitra Investindo Tbk (Oil and Gas)

RESULTS

Based on the data Table 1, the formulated regression equation in this research is ILK = 0.651 + 0.045 KI + 0.036 KM + 0.006 KA. From the presented data table 2, the normality test yielded a significance value (2-tailed) of 0.200 > 0.05. Therefore, the data follows a normal distribution and can be used in further analysis. Table 3, The autocorrelation test results in a Symp. Sig (2-tailed) value of 0.182. This value is > 0.05, indicating no autocorrelation in the regression model. Based on the data table 4, all variables have VIF values < 10. the value indicates the absence of multicollinearity or significant correlation between the independent variables. From the data figure 1, it can be observed that the data points are evenly scattered above and below the zero line without any tendency to cluster on one side or form a wave pattern. Therefore, the data does not exhibit heteroscedasticity.

Table 1. Multiple Linear Regression Analysis

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	,651	,126		5,148	,000
	Institutional Ownership	,045	,023	,467	1,974	,065
	Managerial Ownership	,036	,056	,149	,642	,529
	Audit Committee	,006	,037	,038	,171	,866

Source: Data Processed, 2023

Table 2. Normality Test

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	Df	Sig.	Statistic	Df	Sig.
Unstandardized Residual	,107	21	,200*	,941	21	,226

Source: Data Processed, 2023

Table 3. Autocorrelation Test

Runs Test	
	Unstandardized Residual
Test Value[a]	,01351
Cases < Test Value	10
Cases >= Test Value	11
Total Cases	21
Number of Runs	8
Z	-1,336
Asymp. Sig. (2-tailed)	,182

Source: Data Processed, 2023

Table 4. Multicollonierrity Test

Coefficients[a]								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,651	,126		5,148	,000		
	Institutional Ownership	,045	,023	,467	1,974	,065	,839	1,192
	Managerial Ownership	,036	,056	,149	,642	,529	,872	1,147
	Audit Committee	,006	,037	,038	,171	,866	,937	1,067

Source: Data Processed, 2023

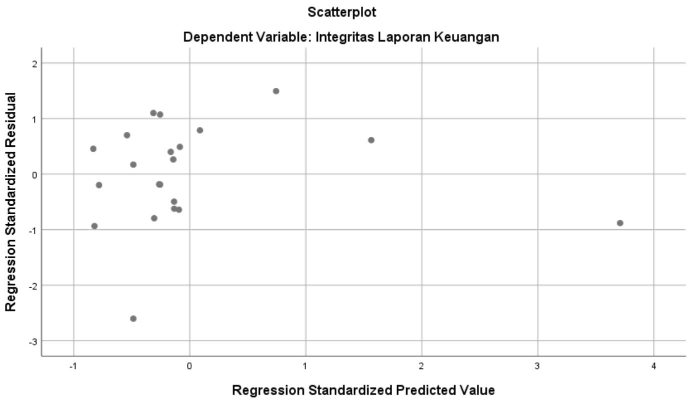

Figure 1. Heteroscedasticity Test
Source: Data Processed, 2023

Table 6. T-Test

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,651	,126		5,148	,000
	Institutional Ownership	,045	,023	,467	1,974	,065
	Managerial Ownership	,036	,056	,149	,642	,529
	Audit Committee	,006	,037	,038	,171	,866

Source: Data Processed, 2023

Based on provided data, the variable "institutional ownership" exhibits a coefficient value of 0.045, a t-value of 1.974, and a significance value of 0.065 > 0.05. These findings suggest that institutional ownership exerts little impact on the integrity of financial reports. Similarly, the variable "managerial ownership" displays a coefficient value of 0.036, a t-value of 0.642, and a significance value of 0.529 > 0.05. Hence, managerial ownership needs to demonstrate a significant effect on the integrity of financial reports. The outcomes of the research indicate that the audit committee does not hold a substantial influence on the integrity of financial reports. This variable possesses a coefficient value of 0.006, a t-value of 1.171, and a significance value of 0.866 > 0.05.

DISCUSSION

The Influence of Institutional Ownership on Financial Statement Integrity

Based on obtained significance value of 0.065 > 0.05 for institutional ownership, it can be concluded that institutional ownership has no significant effect on the integrity of financial reporting. As a result, hypothesis H1 is rejected. This finding is consistent with the study by (Sinta et al., 2020) and (Alberto et al. Simorangkir, 2021), which concluded that institutional ownership does not significantly influence financial reporting integrity. The lack of significant influence may be due to the small number of institutional shares in the company, which is considered insufficient to determine the policies and decisions of the company, thereby not influencing financial reporting integrity. However, this finding contradicts the study by (Anita et al., 2020), which revealed a significant impact of ownership on the integrity of financial reporting. This finding also goes against agency theory, which suggests that institutional investors have good analytical abilities and are less susceptible to management fraud.

The Influence of Managerial Ownership on Financial Statement Integrity

After conducting the test, it was found that managerial ownership does not influence financial reporting integrity, as indicated by the significance value of 0.529 > 0.05, thus rejecting H2. In this context, the dual role of managers provides them with greater power, allowing them to engage in financial transactions for personal gain. Therefore, high or low managerial ownership does not affect financial reporting integrity. This research finding is supported by studies by (Krisnhoe et al., 2020) and (Septian et al. Andarsari, 2022), which found that managerial leadership does not affect financial reporting integrity. However, it is inconsistent with the findings of (Silvia et al., 2020), who indicated that managerial ownership impacts the integrity of financial reporting. This finding also contradicts agency theory, as ownership by management in a company can lead to agency costs due to conflicts of interest between owners and management.

The Influence of Audit Committee on Financial Statement Integrity

The test results indicated that the audit committee does not significantly affect financial statement integrity, as shown by the significance value of 0.866 > 0.05, thus rejecting H3. This finding is supported by research by (Angel et al., 2021) and (Muhammad et al., 2020), concluding that an audit committee does not impact the financial statement integrity. This impact indicates that the audit committee still needs to fully enhance the level of transparency in financial statements and adhere to accounting principles. However, it contradicts the findings of (Kusuma et al., 2021) that the audit committee positively affects the integrity of financial statements. It also contradicts agency theory, which suggests that an audit committee is beneficial for ensuring transparency and fairness for all relevant parties, and for disclosing complete information prepared by management, despite agency conflicts.

CONCLUSION

Based on the findings and analysis, the following conclusions can be drawn: Institutional ownership does not affect financial statement integrity. Therefore, there is no correlation between higher or lower levels of institutional ownership and financial statement integrity. Managerial ownership does not affect financial statement integrity. Thus, higher levels of managerial ownership do not necessarily indicate higher financial statement integrity.The audit committee does not affect financial statement integrity. Therefore, variations in the audit committee level do not directly influence financial statement integrity.

LIMITATION

The limitations of this study include: This study focuses on mining companies on the Indonesia Stock Exchange (IDX). As a result, it needs to comprehensively represent the level of financial reporting integrity across various industry segments. The duration of the study is limited to the period from 2020-2022. It is recommended that future research extend the timeframe to obtain more relevant findings. This study only includes three independent variables: institutional ownership, managerial ownership, and the audit committee. Further research could incorporate additional variables that affect financial reporting integrity.

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Finance