ABSTRAK

Istiqamah Yusuf, **2024**. Pengaruh *Intellectual Capital, Firm Size, Leverage, Managerial Ownership*, dan *Growth Opportunities* terhadap Integritas Laporan Keuangan pada Perusahaan Manufaktur Sektor Industri Barang Konsumsi yang Terdaftar di Bursa Efek Indonesia. Ketua Komisi : Dr. Irfan Zamzam, SE., M.Sc., Ak., CA. Anggota Komisi : Asrudin Hormati, SE., MSA., Ak., CA

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh *intellectual capital, firm size, leverage, managerial ownership*, dan *growth opportunities* terhadap integritas laporan keuangan. Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia tahun 2018-2022. Sampel dalam penelitian ini sebanyak 79 sampel yang diambil menggunakan teknik purposive sampling. Alat uji yang digunakan adalah analisis regresi data panel dengan menggunakan Eviews 12 sebagai alat uji statistik.

Hasil penelitian menunjukkan bahwa : (1) *intellectual capital* tidak berpengaruh terhadap integritas laporan keuangan, (2) *firm size* tidak berpengaruh terhadap integritas laporan keuangan, (3) *leverage* berpengaruh positif terhadap integritas laporan keuangan, (4) *managerial ownership* berpengaruh negatif terhadap integritas laporan keuangan, (5) *growth opportunities* tidak berpengaruh terhadap integritas laporan keuangan.

Kata Kunci: Integritas Laporan Keuangan, *Intellectual Capital, Firm Size, Leverage, Managerial Ownership*, *Growth Opportunities*

ABSTRACT

Istiqamah Yusuf, **2024***. The Effect of Intellectual Capital, Firm Size, Leverage, Managerial Ownership*, and *Growth Opportunities on the Integrity of Financial Reports in Manufacturing Companies in the Consumer Goods Industry Sector Listed on the Indonesian Stock Exchange. Chairman of the Commission* : Dr. Irfan Zamzam, SE., M.Sc., Ak., CA.*Commission Members* : Asrudin Hormati, SE., MSA., Ak., CA

The purpose of this study is to determine the effect of intellectual capital, firm size, leverage, managerial ownership, and *growth opportunities on the integrity of financial reports. The population in this study is all manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange in 2018-2022. The samples in this study were 79 samples taken using purposive sampling techniques. The test tool used is panel data regression analysis using Eviews 12 as a statistical test tool.*

The results showed that : (1) intellectual capital has no effect on the integrity of financial reports, (2) firm size no effect on the integrity of financial reports, (3) leverage has a positive effect on the integrity of financial reports, (4) managerial ownership has a negative effect on the integrity of financial reports, (5) growth opportunities no effect on the integrity of financial reports.

Keywords: Financial Report Integrity, Intellectual Capital, Firm Size, Leverage, Managerial Ownership*, *Growth Opportunities.