

**PENGARUH *FINANCIAL DISTRESS*, KEPEMILIKAN
MANAJERIAL, MANAJEMEN LABA, *LEVERAGE* DAN
ENTERPRISE RISK MANAGEMENT TERHADAP
INTEGRITAS LAPORAN KEUANGAN PADA PERUSAHAAN
SEKTOR BARANG DAN JASA YANG TERDAFTAR DI BEI
PADA TAHUN 2021-2024**

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *Financial Distreess*, Kepemilikan Manajerial, Manajemen Laba, *Levrage* dan *Enterprise Risk Management* terhadap Integritas Laporan Keuangan pada perusahaan sektor barang dan jasa yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2021–2024. Periode penelitian dilakukan selama 5 tahun. Teknik penentuan sampel yang digunakan adalah Teknik purposive sampling dengan sampel penelitian terdiri dari 37 perusahaan dengan jumlah observasi sebanyak 148 data berdasarkan kriteria tertentu, dan metode analisis yang digunakan adalah regresi linear berganda melalui aplikasi SPSS. Hasil penelitian menunjukkan bahwa secara parsial, *Financial Distress* memiliki pengaruh positif dan signifikan terhadap Integritas Laporan Keuangan. Variabel Kepemilikan Manajerial berpengaruh negatif dan signifikan terhadap Integritas Laporan Keuangan. Variabel manajemen laba berpengaruh positif terhadap Integritas Laporan Keuangan. Variabel *Leverage* berpengaruh negatif terhadap Integritas Laporan Keuangan. Sementara itu, *Enterprise Risk Management* berpengaruh signifikan terhadap Integritas Laporan Keuangan. Secara simultan, kelima variabel independen (*Financial Distress*, Kepemilikan Manajerial, Manajemen Laba, *Leverage* dan *Enterprise Risk Management*) berpengaruh signifikan terhadap Integritas Laporan Keuangan. Nilai *Adjusted R Square* menunjukkan bahwa kelima variabel tersebut mampu menjelaskan variasi dalam Integritas Laporan Keuangan, sedangkan sisanya dipengaruhi oleh faktor-faktor lain di luar model penelitian.

Kata Kunci : *Financial Distress*, Kepemilikan Manajerial, Manajemen Laba, *Leverage*, *Enterprise Risk Management* dan Integritas Laporan Keuangan.

THE INFLUENCE OF FINANCIAL DISTRESS, MANAGERIAL OWNERSHIP, EARNINGS MANAGEMENT, LEVERAGE, AND ENTERPRISE RISK MANAGEMENT ON THE INTEGRITY OF FINANCIAL STATEMENTS IN GOODS AND SERVICES SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE IN 2021–2024

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ABSTRACT

This study aims to analyze the influence of Financial Distress, Managerial Ownership, Earnings Management, Leverage, and Enterprise Risk Management on Financial Statement Integrity in goods and services sector companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2024 period. The research was conducted over a five-year period. The sampling technique used was purposive sampling, with a research sample consisting of 37 companies and a total of 148 observations based on specific criteria. The analytical method employed was multiple linear regression using SPSS software. The results show that, partially, Financial Distress has a positive and significant effect on Financial Statement Integrity. Managerial Ownership has a negative and significant effect on Financial Statement Integrity. Earnings Management has a positive effect on Financial Statement Integrity, while Leverage has a negative effect. Meanwhile, Enterprise Risk Management has a significant effect on Financial Statement Integrity.. Simultaneously, the five independent variables (Financial Distress, Managerial Ownership, Earnings Management, Leverage, and Enterprise Risk Management) have a significant influence on Financial Statement Integrity. The Adjusted R Square value indicates that these five variables are able to explain the variation in Financial Statement Integrity, while the remaining variation is influenced by other factors outside the research model.

Keywords : Financial Distress, Managerial Ownership, Earnings Management, Leverage, Enterprise Risk Management, Financial Statement Integrity.