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The Effect Of Earnings Management, Audit Quality And Company Size On The Integrity Of Financial Reports In People's Economic Banks (BPR) In 2019-2023

Supriyoko
Faculty of Economic and Business
Institute Technology and Science
Mandala
+6289696390665
yokoeph999@gmail.com

ABSTRACT

In This research aims to analyze the influence of earnings management, audit quality and company size on the integrity of financial reports. The sample used in this research is Rural Bank companies registered with the Jember Financial Services Authority (OJK) for the 2019-2023 period. The independent variables in this research are Earnings Management, Audit Quality and Company Size, where the dependent variable is Financial Report Integrity. Using a purposive sampling method, the author obtained a research sample of 30 people's economic banks from a research population of 34 people's economic banks. The data analysis model used in this research is descriptive statistical tests, classical assumption tests, multiple linear regression tests, and hypothesis tests. The results of this research prove that partially earnings management and company size have a significant effect on the integrity of financial reports. However, audit quality does not affect the integrity of financial reports. Simultaneously, earnings management, audit quality and company size influence the integrity of financial reports.

Keywords : Earnings Management, Audit Quality, Company Size, and The Integrity of Financial Report

1. INTRODUCTION

1.1 Background

Financial reports are reports prepared by management to report the company's operational activities during a certain period. According to SAK-PSAK 1:9 (IAI, 2020) financial reports are reports prepared in a structured manner based on the results of company performance and the company's financial position and can be part of the basis for company economic decisions for users of financial reports. The presentation of financial reports must use applicable accounting principles and standards in order to provide the latest information regarding an entity's financial information to users of financial reports and can be trusted by the public. Public trust in financial reports is assessed based on integrity and objectivity. The financial reports presented by the company can be said to have integrity because the reports presented are in accordance with the company's conditions and are independent of accounting data equalization actions by management and reflect the company's values (Ayem and Yuliana, 2019).

Financial reports provide information on the financial position, financial performance and changes in the financial position of a company which is useful for users of financial reports in making decisions. Financial report information must be presented correctly and free from manipulation in order to fulfill its function as a basis for decision making for interested parties. Thus, financial reports are required to be presented with high integrity (Lubis, Fujianti & Amyulianty, 2018).

The occurrence of financial report scandals has caused a decline in the trust of financial report users, especially the financial community, one of which is the case of equalization of financial reports carried out by the People's Economic Bank (BPR) Karya Pemuda (KR) Indramayu in 2021, a case of bad credit amounting to IDR 230 billion which was uncovered by Indramayu Regent Nina Agustina. It is known that the disclosure of the BPR KR corruption case began when Nina received a report from the Financial Services Authority (OJK) regarding bad loans of IDR 29 billion during her term as regent in 2021. In 2022, Nina asked the OJK to carry out an in-depth look at the financial reports. As a result, it was found that bad credit reached IDR 141 billion. This figure even continues to move until it reaches IDR 230 billion (BPK RI, 2023).

Earnings management is a management action that can influence profits in external financial reporting. The aim of earnings management is to benefit oneself or management, which results in a wrong perception of using financial reports as a tool for making investment decisions, because these financial reports do not have integrity (Lubis, Fujianti & Amyuliathy, 2019). Research by Ayem & Yuliana (2019), Sucitra, Lubis, Fujianti & Amyulianthy (2018), Sari & Widyastuti (2021) shows that earnings management has an effect on the integrity of financial reports.

Audit quality tends to be linked to financial reports. Large BPR companies will maintain their reputation by providing financial reports with high audit quality. The spotlight on the quality of audits produced by public accountants is increasing after many scandals involving public accountants occurred. The phenomenon of financial scandals that occur shows a form of failure of financial reports to meet the information needs of financial report users. The integrity of financial reports is the extent to which the financial reports presented show correct and honest information (Raditiana, 2019). Research conducted by Ayem & Yuliana (2019), Raditiana (2019) states that audit quality influences the integrity of financial reports. Meanwhile, research by Oktaviani, Desriani & Adrianto (2021), Febriani (2023) shows that audit quality has no effect on the integrity of financial reports.

The larger the size of a company, the more information it will need to make decisions. Apart from that, when presenting financial reports, large companies will be more careful because large companies will receive more attention from the public. This is understandable because there are more parties involved in large companies compared to smaller companies. So with so many interested parties, there are many who carry out supervision of the company. Therefore, this will affect the integrity of the financial statements reported by the company (Raditiana, 2019). Research conducted by Lubis, Fujianti, & Amyulianthy (2018), Rahmatillah & Suhayati (2022) states that company size influences the integrity of financial reports. Meanwhile, research by Raditiana (2019), Khoirunisa & Muhammad (2020), Septiana (2023) shows that company size has no effect on the integrity of financial reports.

Based on the phenomenon and also the Research Gap in previous research which has been explained in the background above, the researcher is interested in conducting research with the title "The Influence of Earnings Management, Audit Quality and Company Size on the Integrity of Financial Reports at People's Economic Banks (BPR) in 2019-2023.

1.2 Research Question

Based on the background described above , the formulation of the problem in this study is as follows:

1. Does earnings management affect the integrity of the People's Economic Bank's financial statements in 2019-2023?
2. Does audit quality affect the integrity of the People's Economic Bank's financial statements for 2019-2023?
3. Does company size affect the integrity of the People's Economic Bank's financial statements for 2019-2023?

2. LITERATURE REVIEW

Financial report integrity refers to the quality of financial information that is accurate, honest and trustworthy. Financial report integrity is the concept that financial reports must honestly and accurately reflect the financial position, results of operations and cash flows of an entity in the reporting period in question. This integrity includes the accuracy and completeness of the information presented in financial reports as well as the exclusion of any practices or policies that could mislead or deceive users of financial reports. In other words, the integrity of financial reports guarantees that the information presented by a company is not rigged just for certain interests, but that the financial reports correctly reflect the actual condition of the entity concerned (Charles, 2009:46). To measure the integrity of financial reports using the level of accounting conservatism, this can be done using the following formula:

$$CONacc = \frac{\text{NIit} - \text{CFOit}}{\text{TA}} \times -1$$

Information:

CONacc = Level of accounting conservatism

NI_{it} = Profit before extraordinary items + depreciation of the company

CFO_{it} = Cash flow from operating activities for the company

TA = Total company assets

Earnings management uses the modified Jones model

Earnings management is an action taken by management to smooth financial reports by increasing or decreasing profits obtained in accordance with existing accounting policies. The earnings management variable is calculated using discretionary accruals and calculated using The Modified Jones Model (Sari & Widaninggar, 2021). Earnings management can be calculated using the following formula:

$TA_{it} = NI_{it} - CFO_{it}$

The TAit value is estimated using a multiple regression equation, namely:

$TA_{it}/ A_{it-1} = a_1(1 / A_{it-1}) + a_2 (\Delta REV_{it} / A_{it-1}) + a_3(PPE_{it} / A_{it-1}) + e$

With the regression coefficient as in the formula above, non-discretionary accruals (NDA) can be determined using the following formula:

$NDA = a_1(1 / A_{it-1}) + a_2 [(\Delta REV_{it} - \Delta REC_{it}) / A_{it})] + a_3(PPE_{it} / A_{it-1})$

Final. discretionary accruals (DA) as a measure of earnings management is determined using the following formula:

DAit = TAit / Ait – NDAit

Information:

DA_{it}	= Discretionary Accrual for company i in period Tta
TA_{it}	= Total Accrauls of company i in period t
CFO_{it}	= Cash Flow Operating company i in period t
NI_{it}	= Net Profit of company i period t-1
Ait-1	= Total Assets of company i period t-1
ΔREV_{it}	= Change in company income in period t
ΔREC_{it}	= Change in credit provision of bank i in period t
PPE_{it}	= Fixed asset value of company i in period t
NDA	= Non-Discretionary Accrual
a1.a2.a3	= Regression coefficient
e	= error

Audit quality uses tenure:

Audit quality variable in this study was measured using audit tenure. Where the total engagement period or audit assignment starts from the beginning of the engagement year between the same Public Accounting Firm and the client company during the 2019-2023 period, using an interval scale (Selviana and Wenny, 2021). Audit tenure can be calculated using the following formula:

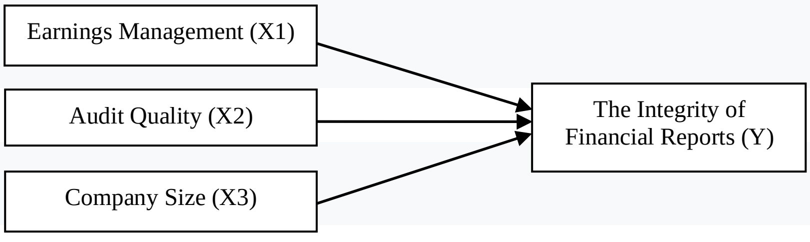
Tenure = Total engagement period or audit assignment starting from the beginning of the engagement year between the same public accounting firm and the client company during the 2019-2023 period.

Company size uses Algoritma Natural (Ln)

Company size in this study was calculated using a natural algorithm (Ln) from total company assets with the aim of reducing excessive data fluctuations. By using natural logarithms, the number of assets with a value of hundreds of billions or even trillions will be simplified, without changing the proportion of the actual number of assets. The company size formula is as follows (Rahmatillah & Suhayati, 2022):

Company Size = Ln (Total assets)

3. CONCEPTUAL FRAMEWORK



Graphic 3.1 Conseptual Framework

4. RESEARCH METHODS

The type and source of data used in this research is secondary data in the form of data on all variables registered with the Financial Services Authority (OJK). Data obtained from the Financial Services Authority for the annual time period 2019-2023. The population in this research is the People's Economic Bank (BPR) companies totaling 34 BPR companies registered at the Jember OJK working area office. The sampling technique uses purposive sampling by determining and selecting samples based on certain criteria with certain aims and objectives (Sugiyono, 2016). Based on sample criteria, this research used 30 sample companies.

5. RESULTS AND DISCUSSION

5.1 Descriptive Analysis Test Results

Descriptive statistical analysis is analysis that can describe the object being studied through sample data or population data as it is without providing general conclusions. This research uses data processed with the SPSS Version 20.0 program. This output will provide an overview of the variables studied.

Table 1 Descriptive Test

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Earnings Management	150	-1.63	1.00	.0328	.21638
Audit Quality	150	1.00	4.00	1.3733	.65073
Company Size	150	16.03	20.22	17.6081	.99885
The Integrity Financial Reports	150	.78	1.01	.9019	.04593
Valid N (listwise)	150				

Table 1 shows descriptive statistical values consisting of minimum, maximum, mean and standard deviation values from 150 People's Economic Bank company data registered with the OJK for the 2019-2023 period. The average (mean) value of the earnings management variable is 0.0328, which indicates that on average the companies sampled in this study carry out earnings management practices by increasing company profits. Audit quality has an average or mean value of 1.3733, which means that the companies sampled in this study use different KAP services every year. Company size has an average or mean value of 17.6081, which means the average size of the companies in this research sample is 17.6081, where the average assets of BPR companies registered in the Jember OJK working area are IDR 44,373,250,000. The integrity of financial reports has an average or mean value of 0.9019, which means that the average BPR company in this study carries out relatively high levels of accounting conservatism in the preparation of financial reports, where companies tend to delay recognizing income and are quicker in recognizing expenses or losses. financial reports to reduce the risk of overstatement of actual financial results.

5.2 Basic Assumption Test Results (Normality Test)

The normality test is a test carried out to determine whether in the regression model there is a normal distribution or not between the dependent variable and the independent variable. A good regression model has a normal or close to normal distribution. The test criterion is that normality occurs when the significant value of the Kolmogrof-Smirnov test is more than 0.05. The normality test results of this research are as follows:

Table 2 Normality Test (Data Transformation)

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		150
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	.04557398
Most Extreme Differences	Absolute	.052
	Positive	.046
	Negative	-.052
Kolmogorov-Smirnov Z		.640
Asymp. Sig. (2-tailed)		.808
a. Test distribution is Normal.		
b. Calculated from data.		

Based on Table 2, it is known that the value of asymp.sig. (2-tailed) has a value of 0.808, which means it is greater than 0.05, so the regression model is normally distributed, because 0.808 > 0.05.

5.3 Classical Assumption Test Results

5.3.1 Multicolliniearity Test

The multicollinearity test can be described from the Tolerance and Variance Inflation Factor (VIF) values. The multicollinearity test results in this study showed a tolerance value more than 0.10 and a VIF value less than 10. This means that there is no relationship between the independent variables or it can be said that there is no multicollinearity.

5.3.2 Autocorrelation Test

The autocorrelation test used in this study is the Durbin Watson method. The results of the research on the autocorrelation test show that the regression model does not have autocorrelation.

5.3.3 Heterocedasticity Test

The heteroscedasticity test used in this research is the Glesjer test. The results of the heteroscedasticity test using the Glesjer test show that the significance of each independent variable in the study is more than 0.05. Therefore, it can be concluded that heteroscedasticity does not occur in the research variables.

5.4 Results of Multiple Linear Regression Analysis

Uji regresi linier berganda dilakukan dengan tujuan untuk mengetahui arah dan juga seberapa besar pengaruh variabel independen terhadap variabel dependen. Persamaan regresi pada penelitian ini dapat dilihat pada tabel 5.4.

Table 3 Multiple Linear Regression Analysis

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.808	.037		21.766	.000
	Earnings Management	.025	.010	.208	2.607	.010
	Audit Quality	.001	.003	.036	.453	.651
	Company Size	.005	.002	.204	2.561	.011
a. Dependent Variable: The Integrity Financial Reports						

Based on table 3, it can be interpreted that the multiple linear regression equation model in this study is:

$$Y= 0,808 + 0,025\ X_1 + 0,001\ X_2 + 0,005\ X_3$$

From the equation above, it can be interpreted that:

a. If the variable values of earnings management, audit quality and company size are at constant values (not changing), then the integrity of financial reports as measured using the level of accounting conservatism will increase by 0.808.

b.The regression coefficient value for earnings management shows a positive value of 0.025, which indicates that increasing the value of the earnings management variable will reduce the level of integrity of financial reports by 0.025.

c.The audit quality regression coefficient value shows a positive value of 0.001, which indicates that increasing the value of the audit quality variable will increase the integrity of financial reports by 0.001.

d.The company size coefficient value shows a positive value of 0.005, which indicates that increasing the value of the company size variable will increase the integrity of financial reports by 0.005.

5.5 HYPOTESIS TEST RESULTS

5.5.1 t tes (Partial statistical test)

The t test is a test carried out with the aim of finding out whether the independent variable partially/individually influences the dependent variable in terms of its level of significance. The results of the regression analysis test can be seen in table 4.

Table 4 t test

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.808	.037		21.766	.000
	Earnings Management	.025	.010	.208	2.607	.010
	Audit Quality	.001	.003	.036	.453	.651
	Company Size	.005	.002	.204	2.561	.011
a. Dependent Variable: The Integrity Financial Reports						

Based on the results of table 4 of the t test, it can be explained as follows:

a) Effect of Earnings Management on The Integrity Financial Reports

H1: Earnings Management affects the Integrity of financial reports

The earnings management variable obtained a tolerance value of 2.607 with a significant value (Sig) of 0.010. Because the calculated t value is 2.607 > t table 1.976 and the significant value is 0.010 < 0.05, H1 is accepted. This shows that earnings management has a significant positive effect on the integrity of financial reports partially.

b) Effect of Audit Quality on The Integrity Financial Reports

H2: Audit quality affects the integrity of financial reports

The audit quality variable obtained a tolerance value of 0.453 with a significant value (Sig) of 0.651. Because the calculated t value is 0.453 < t table 1.976 and the significant value is 0.651 > 0.05, H2 is rejected. This shows that audit quality does not have a significant effect on the integrity of financial reports partially.

c) Effect of Company Size on The Integrity Financial Reports

H3: Company size has no effect on the integrity of financial statements

The company size variable obtained a tolerance value of 2.561 and a significant value (S) of 0.011. Because the calculated t value is 2.561 > t table 1.976 and the significant value is 0.011 < 0.05, H3 is accepted. This shows that company size has a significant positive effect on the integrity of financial reports partially.

5.5.2 Model Feasbility Test (F Test)

The model feasibility test (F test) is a test conducted to find out whether all the independent variables have a joint effect on the dependent variable and also to find out whether the model used is appropriate or not. The results of the F test calculations can be seen in table 5.

Table 5
ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.008	3	.003	4.233	.007[b]
	Residual	.095	146	.001		
	Total	.103	149			
a. Dependent Variable: The Integrity Financial Reports						
b. Predictors: (Constant), Company Size, Audit Quality, Earnings Management						

Based on table 5, it can be seen that the significant value is 0.007. Because the calculated F is 4.233 > F table 2.67 and the significance is 0.007 < 0.05, which means H4 is accepted. These results indicate that the variables earnings management, audit quality and company size jointly influence the integrity of financial reports.

5.5.3 Analysis of the Coefficients of Determination (R^2)

The coefficient of determination (R2) is carried out with the aim of evaluating the impact of the independent variable on the dependent variable by considering the R Square value. The higher the R Square value, the stronger the impact of the independent variable in explaining and providing information on the dependent variable. The coefficient of determination has a value range between zero and one.

Table 6 Analysis of the Coefficients of Determination

Model Summary[b]			
Model	R	R Square	Adjusted R Square
1	.283[a]	.080	.061
a. Predictors: (Constant), Company Size, Audit Quality, Earnings Management			
b. Dependent Variable: The Integrity Financial Reports			

Based on Table 6, the coefficient of determination test results show that the R Square is 0.080 or 8%. This means that 8% is the ability of the regression model in this research to explain the dependent variable.

5.6 DISCUSSION OF RESEARCH RESULTS

5.6.1 The Effect of Earning Management on The Integrity Financial Reports

Based on the research results, it shows that there is a significant positive influence of earnings management on the integrity of financial reports. This shows that the hypothesis made is that earnings management has a significant positive effect on the integrity of financial reports, as proven by the results of this research which state that earnings management has an effect on the integrity of financial reports.

The results of this research on the partial t test show that earnings management has a positive effect on the integrity of financial reports. This explains that the more managers practice earnings management by increasing company profits, the more the integrity of financial reports decreases. This will reduce the integrity of financial reports because the company does not prepare financial reports according to the company's circumstances, which can cause errors in decision making.

5.6.2 The Effect of Audit Quality on The Integrity Financial Reports

Based on the research results, it shows that there is no influence of audit quality on the integrity of financial reports. This shows that the hypothesis made, namely that audit quality has an effect on the integrity of financial reports, is not proven by this research, which states that audit quality has no effect on the integrity of financial reports.

The results of this research on the partial t test show that audit quality has no effect on the integrity of financial reports. This explains that the short engagement period between the auditor or KAP and the client company has no effect on the integrity of the financial statements because auditors or KAPs who have a short engagement period tend not to have a deep understanding of the policies, organizational structure and culture or environment of the company which has the potential to result in errors in decision making by auditors that can have an impact on the quality of financial reports.

5.6.3 The Effect of Company Size on The Integrity Financial Reports

Based on the research results, it shows that there is an influence of company size on the integrity of financial reports. This shows that the hypothesis made, namely that company size has no effect on the integrity of financial reports, is not proven by the results of this research which state that company size has an effect on the integrity of financial reports.

The results of this research in the partial t test show that company size has a positive effect on the integrity of financial reports. This explains that the larger the company size, the higher or more trustworthy the integrity of the financial reports, because larger companies have adequate structures and resources to maintain the integrity of financial reports better than smaller companies. This will increase the integrity of financial reports or make them trustworthy

6. CONCLUSIONS AND RECOMMENDATIONS

6.1 Conclusions

Based on the explanation of the research results on hypothesis testing, the conclusions that can be drawn are:

a) Earnings management affects the integrity of financial reports. This explains that the manager's intervention, namely in preparing financial reports, is not appropriate to the condition of a company so that the company appears to have good performance. This will reduce the integrity of financial reports published to the public which can lead to errors in decision making.

b) Audit quality has no effect on the integrity of financial reports. This explains that even though the company and auditor have a short engagement period, the auditor tends not to have a deep understanding of the company's policies, organizational structure and culture or environment, which has the potential to result in errors in decision making by the auditor which will have an impact on the quality of financial reports.

c) Company size influences the integrity of financial reports, which means that the higher the company size, the greater the integrity of financial reports, because larger companies have adequate structures and resources to maintain the integrity of financial reports better than small companies.

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