Idscipub Accounting and Tax Insight
Volume. 1 Issue 1 October 2023
Page No: 27-38

The Influence Of Institutional Ownership, Managerial Ownership, And Company Size On The Integrity Of Financial Reports

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Received: August 14, 2023
Accepted: September 22, 2023
Published: October 20, 2023

Citation: Santika,S; Kurniawan, E. (2023). The Influence Of Institutional Ownership, Managerial Ownership, And Company Size On The Integrity Of Financial Reports. Idscipub Accounting and Tax Insight, 1(1), 27-38

ABSTRACT: This study aims to determine the effect of Financial Statement Integrity on Institutional Ownership, Managerial Ownership, and Company Size in Mining Sector Companies Listed on the IDX for the 2018-2021 Period. The population of this study includes all mining companies listed on the IDX for the 2018-2021 period. The sample was taken using the purposive sampling method. The independent variable in this study is Institutional Ownership, which is measured by dividing the number of shares owned by the institution by the number of shares outstanding; managerial ownership is calculated by dividing the number of shares held by Management by the number of shares outstanding, and Size The company is measured by multiplying Ln by the number of assets. The dependent variable in this study is the Integrity of Financial Statements as measured by the Accounting Conservatism method. The results of this study indicate that (1) Institutional Ownership hurts the Integrity of Financial Statements. (2) Managerial ownership does not affect the Integrity of Financial Statements. (3) Company size positively affects the integrity of financial statements.

Keywords: Financial Statement Integrity, Institutional Ownership, Managerial Ownership and Firm size

INTRODUCTION

Financial reports are reports that show the financial position of a company for a certain period. The information in the financial report can be used as an illustration of the company's financial capacity. Companies that are registered on the IDX are required to publish audited financial reports. The most important objective of financial reports is to present financial information that includes changes in the components of financial reports shown in other sections that are interested in measuring the company's financial performance on the part of the company's management. ((Fahmi, 2013)).

Company financial reports are needed as a basis and evaluation for internal and external users. So, the presentation must be fair, and the value of the integrity of the company's financial statements is needed to show the company's economic condition. The integrity of financial reports, namely the presentation of financial reports honestly and correctly by providing actual economic updates of the company. (((Sabeni, 2013)).

Several cases have occurred in Indonesia, including several mining companies that have manipulated financial reports, including PT. Timah (Persero) Tbk. In this case, PT. Timah is believed to have submitted a fictitious financial report in the first semester 2015. The Timan Employees Association (IKT) chairman stated that this fictitious financial report was prepared to cover up the company's declining financial condition over the past three years, causing a loss of IDR 59 billion. So, the inability of the Board of Directors to overcome financial performance resulted in handing over 80% of the mining area to business partners. (((Noviati & Isyunuwardhana, 2021)).

Institutional ownership is believed to be one factor that influences the integrity value of financial reports (Nugraheni, 2021), which uses institutional ownership as the dependent variable, showing that institutional ownership produces significantly positive results on the integrity of financial reports. This positive result shows that the value of the ownership portion increases. Institution in a company, the integrity of financial reports also increases in value. This statement is commensurate with the research (Wardhani & Samrotun, 2020). Meanwhile, research (Sinulingga et al., 2020) shows no influence between institutional ownership and the integrity of financial reports.

There is also managerial ownership as another dependent variable. Managerial ownership in a company can be an effort to reduce agency problems with managers and unite the interests of managers and shareholders. Monossoh (2016: 105). Research conducted(by Tamara Kartika, 2021) stated that managerial ownership significantly influences the integrity of financial reports because managers with high share ownership know and obtain the impact of their decisions, including the impact of inappropriate decisions by managers. However, this is not in line with research from (2021) and (2021) stated that managerial ownership does not influence the integrity of financial reports because managerial ownership has the same characteristics as institutional shares, which can be owned by many parties in a small minority.

The company's size impacts the integrity of the financial reports because a large entity will get public attention. Hence, the company tries to present financial reports with complete integrity. According to research (Febrilyantri, 2020), company size influences the integrity of financial reports because the more significant the total assets, which is a reference for company size, the more significant the increase in the integrity of financial reports. Thus, this situation is not in line with research conducted (Nurbaiti et al., 2021) stating that there is no impact between company size and the integrity of financial reports because large companies look attractive to the public, and the information the public can see will be more comprehensive. Thus, managers may participate in preparing financial reports; this could benefit the company in the eyes of the public without including the value of the integrity of the financial reports.

This research aims to determine and analyze how much influence institutional ownership, managerial ownership, and company size have on the integrity of financial statements in mining companies listed on the IDX in 2018-2021.

Agency Theory

((Sudarmanto et al., 2021) suggested that Jensen and Meckling (1976) developed agency theory to develop governance. This theory is based on the conflict between the agent and the principal. When the agent is the party entrusted by the principal to operate the company, the principal is the party entrusted to the agent to act on behalf of the principal.

Statement of Financial Accounting Standards (PSAK)

According to the Indonesian Accounting Standards Association, accounting has a conceptual framework that is the basis for implementing its techniques. This basic conceptual framework consists of standards (techniques, principles) and practices generally accepted because of their usefulness and logic. These standards are called accounting standards, which in Indonesia are called Indonesian Accounting Principles (PAI), then changed to Financial Accounting Standards (SAK) and are now called Statements of Financial Accounting Standards (PSAK). Financial Accounting Standards (SAK) are Statements and Interpretations issued by the Financial Accounting Standards Board of the Indonesian Accountants Association, the Sharia Accounting Standards Board of the Indonesian Accountants Association, and capital market regulator regulations for entities under their supervision.

Financial statements

According to the Indonesian Accountants Association in Statement of Financial Accounting Standards (PSAK) No. 1, the Financial Report is a structured presentation of an entity's financial position and performance. Financial reports are also the final product of an entity's accounting process, which becomes information material for its users as a material in the decision-making process.

Integrity of Financial Reports

(Oktapiyana et al., 2018) Explains that integrity is a provision that must be open, non-influential, acceptable, and reliable according to actual conditions according to existing facts. So, submitting financial reports with integrity is financial information and data that is reliable and accurate and does not make financial report users mistaken in making decisions. Therefore, by providing an up-to-date explanation of the company's current economic situation and describing the actual company economy, it can be said that the delivery of financial reports has integrity.

Good Corporate Governance

Corporate Governance is a series of structured processes to manage and direct or lead business and corporate efforts to increase company values and business continuity. Good Corporate Governance is a company system and structure to increase shareholder value and allocate various interested parties to the company, such as creditors, suppliers, business associations, consumers, workers, government, and the wider community. Based on the description of Corporate Governance, it can be concluded that Good Corporate Governance is a company management system designed to improve company performance, protect the interests of stakeholders, and increase compliance with laws and regulations (Kusmayadi et al., 2015, pp. 8-9).

Institutional Ownership

(Oktadella, 2011) states that company ownership measures the percentage of shares owned by a body or group of non-bank companies domestically or abroad. Corporate ownership is joint ownership of a company that another body or organization controls. The existence of ownership in a company encourages increased control to maximize how management works because shared ownership can be said to be the origin of energy that can be used to support or reverse the existence of management.

Managerial ownership

((Oktadella, 2011) states that it measures the total shares arising from management in the company. Managerial ownership is also responsible for managing company capital. Thus, managerial ownership in a company can create regular ties between capital owners and company management and reduce agency conflicts.

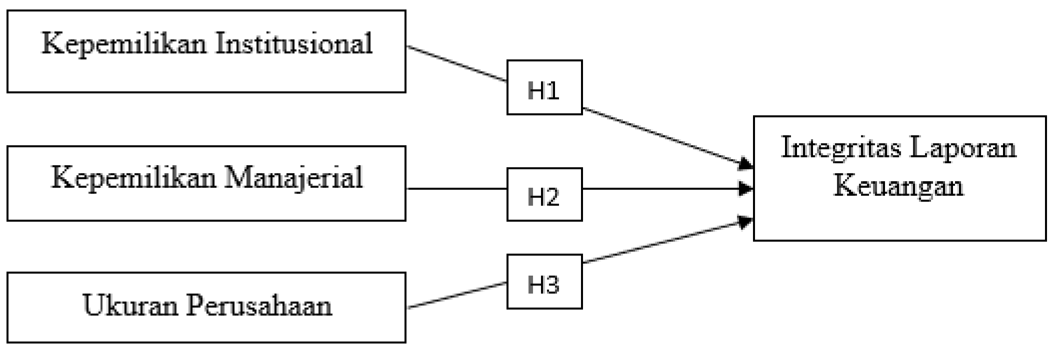
Company Size

(Henry, 2017) explains that company size is part of deciding whether a company is small or large, which can be calculated in many ways, including considering the company's total assets, total income, and total stock market value. It is assumed that the company's size can influence the integrity of financial reports because if the company has a giant size, it will result in more attention from the public, so the company will look for ways to show good financial conditions transparently and honestly.

Thinking Framework

Based on the explanation above, the framework of thinking is described as follows:

Figure 1. Thinking Framework



HYPOTHESIS

The Effect of Institutional Ownership on the Integrity of Financial Reports

(Subagyo et al., 2018) Stated that institutional ownership is shared ownership by the government, financial institutions, legal entities, foreign institutions, trust funds, and other institutions. The variable shows his ability as an effective auditor for managing the presentation of financial reports. The large amount of company ownership in a business makes monitoring management performance more optimal because share ownership is the root of the power needed to help management performance and vice versa. Monitoring of institutional investors relies entirely on the amount of investment made.

Research completed (Indrasti, 2020) states that institutional ownership has positive results on the integrity of financial reports. Institutional investors are considered capable of being an effective monitoring process in decision-making by managers. This is in line with the research carried out by ((Wardhani Samrotun, 2020) and Ranti (Nugraheni, 2021), who explain that there is an influence of managerial ownership on the integrity of financial reports as a dependent variable.

H1: Institutional Ownership positively affects the Integrity of Financial Reports.

The Effect of Managerial Ownership on the Integrity of Financial Reports

((Nurbaiti et al., 2021) stated that managerial ownership includes the share of ownership owned by management and is also entrusted with running the company. Managerial ownership plays a vital role in a company, starting from implementing, planning, organizing, managing, and making decisions. When managers manage a company, all decision-making risks affect themselves. When an entity has management ownership, an exciting hypothesis arises that the company value will increase due to increasing management ownership.

Research conducted (Pusparani et al., 2020) revealed a significant influence of managerial ownership on the integrity of financial reports. This means showing that with a high value of managerial ownership in a company, the value of the integrity of financial reports will also increase. This research is also in harmony with the thinking framework and agency theory, which theory is the basis for this research. This research is also similar to and supported by research carried out by (Liliany Arisman, 2021)) which states that managerial ownership affects the integrity of FIs.

H2: Managerial ownership positively affects the integrity of financial statements.

The Influence of Company Size on the Integrity of Financial Reports

Total assets, sales, and market capitalization are calculations to determine the size of an entity or company that influences the company's social performance. In presenting financial reports, company size plays a vital role in producing fair financial reports. The better the company, the more attention it will give to the public, so companies want accuracy in making financial reports, and large companies will issue quality financial reports. (((Kadek Emayanti, 2020)))

Company Size on LK Integrity shows a positive coefficient value, which means that each unit increase in the company size variable results in an increase in LK integrity. Research by Emayati and Muliati (2020) showed that company size can influence FI integrity. The results of this research were also obtained by several studies, namely, research carried out by ((Liliany & Arisman, 2021)) as well as research by Ranti (Nugraheni, 2021), which states that company size influences FI integrity in a positive direction.

H3: Company size positively affects the integrity of financial statements.

METHOD

Variables and Measurements
Variabel Depend (Y)

Integrity of Financial Reports

In this research, conservatism is calculated from Givoly and Hayn's book Rising Conservatism: Implications For Financial Analysis. ((Putra, 2020)) Formulated as follows

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

Information:

CON_ACC: Level of accounting conservatism
thread: Profit before Extraordinary items + Depreciation of company i in year t
CFOit: Cash flow at company i in year t
Tait: Total Assets in company i in year t

Independent Variable (X)

1. Institutional Ownership

According to ((Nabela Yoandhika, 2012)) the definition of institutional ownership is the proportion of shares owned by institutions at the end of the year, which is calculated as a percentage. Institutional ownership indicators can be seen by the percentage of institutional investors in the number of shares. Institutional ownership has been formulated as follows:

$$INS = \frac{\text{Jumlah saham yang dimiliki institusi}}{\text{Jumlah saham yang beredar}}$$

2. Managerial ownership

Wati (2019:25) states that managerial ownership is shareholders, the company's owners whose management actively plays a role in making decisions concerning the company. Manager equity can be calculated by manager ownership, namely the percentage of shares owned by company management, such as the board of directors and board of commissioners, which is then divided by the total value of shares outstanding. The following is the calculation of managerial ownership:

$$KM = \frac{\text{Jumlah saham yang dimiliki Manajemen}}{\text{Jumlah saham yang beredar}}$$

3. Company size

The company's size is measured based on the natural log (ln) value of the most comparable amount of assets and represents the company's size. (Febrilyantri, 2020) Here is the measurement of this variable:

$$\boxed{\text{Size} = \text{LN (Total Aset)}}$$

Population and Sample

((Sugiyono, 2016)) states that population is an area of generalization, including objects or subjects with certain qualities and characteristics chosen by researchers to be studied and after which conclusions are drawn. The population in this research is all mining companies listed on the BEI in 2018-2020.

According to (2016), The sample is part of the number and characteristics of the population. Determining the sample in this study used the Purposive Sampling method with the following characteristics:

1. Mining companies consistently listed on the Indonesia Stock Exchange (BEI) for the 2018-2021.
2. Mining companies that issue complete financial reports for the 2018-2021.
3. Consistent company data has the necessary data for the 2018-2021.

Data analysis method

The research in this research uses quantitative research methods. Quantitative research is a research method based on a positivist philosophy, requires studying a particular population or sample, using data using research instruments, quantitative or statistical data analysis and aims to study the selected hypothesis (Sugiyono, 2016).

RESULT AND DISCUSSION

T-test results in

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Say.
1	(Constant)	-,164	,085		-1,928	,059
	Institutional Ownership	-,072	,027	-,408	-2,702	,009
	Managerial ownership	-,062	,048	-,199	-1,290	,203
	Company Size	,008	,003	,391	3,110	,003

a. Dependent Variable: Financial Report Integrity

Source: SPSS 26 processed data, 2022

Based on the test results table, it can be seen that the multiple linear regression equation is as follows.

$$Y = -0{,}164 + (-0{,}072)X1 + -0{,}062X2 + -0{,}008X3 + 0{,}085$$

It is known that based on the test results above, there are two independent variables whose significance is smaller than 0.05, namely institutional ownership and company size.

The Effect of Institutional Ownership on the Integrity of Financial Reports

Based on data analysis that has been carried out on mining sector companies listed on the IDX for the 2018-2021 period, it shows that the t-test has been carried out where the probability value is 0.009 <0.05 or t-count = -0.2702 which is smaller than t-table = 1 .67528, which means that Institutional Ownership has a negative and significant effect on the Integrity of Financial Reports. So, the hypothesis that Institutional Ownership positively and significantly influences the Integrity of Financial Statements cannot be accepted. This shows that institutional ownership cannot carry out intensive supervision to realize the integrity of financial reports.
The results of this research are in line with the theory put forward by Andry Priharta (2017) and the research conducted (Istiantoro et al., 2013) which states that Institutional Ownership has a negative and significant influence on Integrity where the Financial Report shows that the greater the share ownership owned by Institutions or institutions (insurance companies, banks, investment companies, and other institutional ownership), this results in lower Integrity of Financial Reports and vice versa the smaller the share ownership owned by institutions or institutions (insurance companies, banks, investment companies and other institutional ownership), this will result in greater financial report integrity.
The results of this research are the results of research conducted by (Gayatri & Suputra, 2020), (Lubis, 2017), (Kusmawardhani, 2021), ((Wardhani & Samrotun, 2020)), (Sukanto & Widaryanti, 2018) and (Suci & Yohan, 2018) with research results that institutional ownership hurts the integrity of financial reports.

The Effect of Managerial Ownership on the Integrity of Financial Reports

Based on data analysis that has been carried out on mining sector companies listed on the IDX for the 2018-2021 period, it shows that the t-test has been carried out where the probability value is 0.203 > 0.05 or t-count = -1.290, which is smaller than t-table = 1.67528 states that the hypothesis is rejected, meaning that there is no partial influence between managerial ownership (X2) on the integrity of financial statements (Y). The results show that the higher the managerial ownership value of a company will not affect the integrity value of the financial statements.

The results of this research are the same as research conducted (by (Kismanah et al., 2021)), (((Mohammad & Elly, 2016)), (((Manuari & Devi, 2021))), (((Wahyuliza & Geni, 2021)) as well as (((Ramadhan & Iskandar, 2021)) where managerial ownership does not affect the integrity of financial reports because management has a dual role in the company, namely as the owner of the company as well as the manager of the company. This provides more significant opportunities for management to do less profitable things for investors, such as allocating investments and making decisions prioritizing their interests. These results state that management is not performing its functions well. This can occur because managers prioritize personal interests without paying attention to the opportunities they give to manage the company.

The Influence of Company Size on the Integrity of Financial Reports

Based on data analysis that has been carried out on mining sector companies listed on the IDX for the 2018-2021 period, it shows that the t-test has been carried out where the probability value is 0.003 < 0.05 or t-count = 3.110, which is greater than t-table = 1.67528 which states that the hypothesis is accepted means that there is a partial influence between company size (X3) on the integrity of financial statements (Y). The regression results show that the higher the company size value, the greater the likelihood that the integrity value of the company's financial reports will increase.

The results of this research are in line with research conducted by ((Nurbaiti et al., 2021)), ((Kadek Emayanti, 2020)), ((Febrilyantri, 2020); Ramadhan & Iskandar, 2021)) which states that the research results prove that the larger the company size as seen from the total assets of a company, the greater the integrity of the financial statements. Larger companies receive more attention, and more information can be accessed by the public, and this causes managers to intervene in making financial reports so that they still look good, such as not containing information that can reduce investor interest and this can aim to be profitable. The company remains healthy in the eyes of the public, which can impact reducing the integrity of financial reports.

CONCLUSION

Based on the results of the discussion regarding the influence of institutional ownership, managerial ownership, and company size on the integrity of financial reports in mining companies listed on the Indonesia Stock Exchange for the 2018-2021 period, the following conclusions can be drawn:

1. The institutional ownership variable partially hurts the integrity of financial reports in mining sector companies listed on the IDX for 2018-2021. This means that the large number of institutional shares does not affect the integrity value of financial reports.
2. The partial managerial ownership variable does not affect the integrity of financial reports in mining sector companies listed on the IDX for 2018-2021. Proving that the value of share ownership owned by managers does not affect the value of the integrity of a company's financial reports because the total proportion of ownership by managers cannot guarantee financial reporting with integrity.
3. The company size variable partially influences the integrity of financial reports in mining sector companies listed on the IDX for the 2018-2021 period. It is proven that the larger the company size, as seen from the total assets of a company, the greater the value of the integrity of the financial statements.

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