

DAFTAR PUSTAKA

- Abbas, D. S., Ismail, T., Taqi, M., & Yazid, H. (2021). The influence of independent commissioners, audit committee, and company size on the integrity of financial statements. *Studies of Applied Economics*, 39(10).
- Abbas, D., & Siregar, I. G. (2021). Integrity of financial statements and the factors. *Journal of Accounting Science*, 5(1), 17-27.
- Affan. (2024). Stafsus Menteri BUMN ungkap modus manipulasi kimia farma (KAEF). Retrieved from Bloomberg: <https://www.bloombergtechnoz.com/detail-news/40038/stafsus-menteri-bumn-ungkap-modus-manipulasi-kimia-farma-kaef>.
- Ali, C. B., Boubaker, S., & Magnan, M. (2020). Auditors and the principal-principal agency conflict in family controlled firms. *Auditing: A Journal of Practice & Theory*, 39(4), 31-55.
- Amin, M. Y., & Haq, Z. U. (2022). BRIC without B: Does ownership structure matters for firm performance in emerging economies?. *Quality & Quantity*, 56(1), 217-226.
- Arens, A. A., Elder, R. J., Beasley, M. S., Hogan, C. E. (2023). *Auditing and assurance services : an integrated approach (18th Global ed.)*. Harlow: Pearson Education Limited.
- Auliyah, A. H. F., Fitriyani, D., & Herawaty, N. (2022). Analysis of the effect of public accounting size, audit tenure, audit fee and auditor independence on financial statement integrity. *Scientific Journal of Batanghari University Jambi*, 22(1), 272.
- Azis, F., & Annisa, D. (2023). Pengaruh Financial Distress dan Audit Tenure Terhadap Integritas Laporan Keuangan Dengan Komite Audit Sebagai Variabel Pemoderasi: Studi Empiris Pada Perusahaan Sektor Consumer Non Cyclical Yang Terdaftar Di Bursa Efek Indonesia Tahun 2017-2021. *Jurnal Ilmiah Akuntansi Kesatuan*, 11(2), 223-232.
- Badan Pusat Statistik (n.d.). *Realisasi pendapatan negara - tabel statistik*. Badan Pusat Statistik Indonesia. <https://www.bps.go.id/id/statistics-table/2/MTA3MCMY/realisasi-pendapatan-negara.html>. Diakses pada November 2024.
- Bahdi, S. A., & Challen, A. E. (2024). Pengaruh komisaris independen, komite audit, dan spesialisasi auditor terhadap integritas laporan keuangan. *Artikel Ilmiah Sistem Informasi Akuntansi*, 51-55.

- Baltagi, B. H. (2021). *Econometric analysis of panel data*. Springer Texts in Business and Economics.
- BAPEPAM. (2011). Keputusan Ketua BAPEPAM No. Kep-86/BL/2011 tentang independensi akuntan yang memberikan jasa audit di pasar modal. Jakarta : BAPEPAM
- Basuki, A. T., & Prawoto, N. (2019). Analisis Regresi: dalam Penelitian Ekonomi dan Bisnis. *Depok: Rajagrafindo Persada*.
- Beaver, W. H., & Ryan, S. G. (2000). Biases and lags in book value and their effects on the ability of the book-to-market ratio to predict book return on equity. *Journal of Accounting Research*, 38(1), 127–148.
- Binekasri, R. (2024). Erick Thohir: Setoran BUMN untuk negara nyaris tembus Rp2 ribu triliun. Retrieved from *CNBC Indonesia*: <https://www.cnbcindonesia.com/market/20240902192828-17-568550/erick-thohir-setoran-bumn-untuk-negara-nyaris-tembus-rp2-ribu-triliun>.
- Bontis, N., Ciambotti, M., Palazzi, F., & Sgro, F. (2018). Intellectual Capital and Financial Performance in Social Cooperative Enterprises. *Journal of Intellectual Capital*, 19(4), 712-731.
- Brigham, E. F., & Ehrhardt, M. C. (2020). *Financial management: theory and practice*. 16th. Boston: Cengage Learning.
- Dharmayuni, L., Sunarsi, D., Asmar, A., & Baharuddin, A. (2020). Conservative accounting and state ownership: estimation model of conservatism in Indonesian state-owned enterprises. *Pinisi Discretion Review*, 3(2), 311-322.
- Edvinsson, L., Mas, F. D., Pablos, P. O. D., Massaro, M., & Dumay, J. (2022). From a value-based knowledge economy to a worth economy. New reflections and perspectives on intellectual capital research. *International Journal of Learning and Intellectual Capital*, 19(1), 83-101.
- Fadilah, N. I., & Nurasik, N. (2022). The influence of good corporate governance, leverage, and firm size on the integrity of financial statements. *Indonesian Journal of Innovation Studies*, 20, 10-21070.
- Fadillah, R. A., & Putri, R. F. (2023). Factors influencing the integrity of financial statements in consumer goods companies listed on the idx for the 2018-2020 period. *Journal of Finance and Business Digital*, 2(1), 43-64.
- FASB. (2008). SFAC No.2 Qualitative Characteristics of Accounting Information. Financial Accounting Standards Board.

- Febrilyantri, C. (2020). Pengaruh intellectual capital, size dan leverage terhadap integritas laporan keuangan pada perusahaan manufaktur sektor food and beverage tahun 2015-2018. *Owner: Riset dan Jurnal Akuntansi*, 4(1), 267-275.
- Fitrianingsih, D., Novantari, L., Abdurrohman, A., Salam, A. F., & Fidziah, F. (2023). The effect of independent commissioners, audit committees and financial distress on the integrity of financial statements. *Jurnal Ekonomi*, 12(3), 1431-1440.
- Fraser, L. M., & Ormiston, A. (2024). *Understanding financial statements: global edition (12th ed.)*. Pearson Education Limited..
- Ghozali, I., & Ratmono, D. (2017). *Analisis multivariat dan ekonometrika teori, konsep, dan aplikasi dengan EvIEWS 10*. BP UNDIP Semarang.
- Givoly, D., & Hayn, C. (2000). The changing time-series properties of earnings, cash flows, and accruals: has financial reporting become more conservative? *Journal of accounting and economics*, 29(3), 287-320.
- Hery, S. E. (2023). *Analisis laporan keuangan: integrated and comprehensive edtion*. Gramedia Widiasarana Indonesia.
- Humas BPK. (2024). BPK temukan indikasi kerugian negara senilai Rp371 miliar pada PT indofarma dan anak perusahaan. Retrieved from BPK RI: <https://www.bpk.go.id/news/bpk-temukan-indikasi-kerugian-negara-senilai-rp371-miliar-pada-pt-indofarma-dan-anak-perusahaan>.
- IAI. (2021). *Pelaporan korporat: modul chartered accountant*. Ikatan Akuntan Indonesia (IAI).
- IASB. (2018). IFRS-Conceptual Framework for Financial Reporting.
- Indah, S., Sulistiyowati, Y., & Mukoffi, A. (2023). The influence of independence, corporate governance, and audit quality on the integrity of financial statements. *Priviet Social Sciences Journal*, 3(11), 10-16.
- International Federation of Accountants (IFAC) (2009). Overall objectives of the independent auditor and the conduct of an audit in accordance with international standards on auditing. *International Standard on Auditing (ISA) No. 200, IFAC*.
- Jafar, R., Basuki, B., Windijarto, W., & Setiawan, R. (2024). Family control and corporate performance: the role of independent commissioners in reducing agency problems. *Gestão & Produção*, 31, e7923.
- Johnson, V. E., Khurana, I. K., & Reynolds, J. K. (2002). Audit-firm tenure and the quality of financial reports. *Contemporary accounting research*, 19(4), 637-660.

- Kalbuana, N., Taqi, M., Uzliawati, L., & Muchlish, M. (2025). Enhancing audit quality dynamics: unveiling the impact of profitability, audit report lag, audit tenure, and auditee company size. *Faculty of Mediterranean Business Studies Tivat, Montenegro*, 21(1), 67-77.
- Kasmir. (2021). *Analisis laporan keuangan*. Depok: Rajawali Pers.
- Kementerian BUMN RI. (n.d.). Klaster Usaha. Retrieved from Kementerian BUMN RI: <https://bumn.go.id/portofolio/klaster-usaha>. Diakses pada November 2024.
- KBBI. (2016). Kamus Besar Bahasa Indonesia (KBBI) Online. Retrieved from KBBI: <https://kbbi.kemdikbud.go.id/>.
- Killinger, B. (2010). *Integrity: doing the right thing for the right reason*. Montreal: McGill-Queen's University Press.
- Komite Nasional Kebijakan Governance (KNKG). (2006). Pedoman Umum GCG Indonesia, Jakarta.
- Litovtseva, V. Y., Vasilyeva, T. A., Brychko, M. M., & Korneyev, M. V. (2023). Trust in the financial sector: a bibliometric analysis (1967–2020).
- Littman, M. L., Ajunwa, I., Berger, G., Boutilier, C., Currie, M., Doshi-Velez, F. & Walsh, T. (2022). Gathering strength, gathering storms: the one hundred year study on artificial intelligence (AI100) 2021 study panel report. *arXiv preprint arXiv:2210.15767*.
- Mardjono, E. S., & Chen, Y. S. (2020). Earning management and the effect characteristics of audit committee, independent commissioners: evidence from indonesia. *International Journal of Business and Society*, 21(2), 569-587.
- Martani, D., Rahmah, N. A., Fitriany, F., & Anggraita, V. (2021). Impact of audit tenure and audit rotation on the audit quality: big 4 vs non big 4. *Cogent economics & finance*, 9(1), 1901395.
- Mashuri, A. A. S., Ermaya, H. N. L., & Fahria, R. (2023). determinants of financial statements integrity in company index Kompas 100. *Jurnal Informasi, Perpajakan, Akuntansi, Dan Keuangan Publik*, 18(1), 139-156.
- Matuszak, P., & Kabaciński, B. (2021). Non-commercial goals and financial performance of state-owned enterprises – some evidence from the electricity sector in the EU countries. *Journal of Comparative Economics*.
- Mauliana, E., & Laksito, H. (2021). Pengaruh fee audit, audit tenure, rotasi audit dan reputasi auditor terhadap kualitas audit (studi empiris pada perusahaan manufaktur yang terdaftar di BEI tahun 2017-2019). *Diponegoro Journal of Accounting*, 10(4).

- Meckling, W. H., & Jensen, M. C. (1976). Theory of the firm. Managerial behavior, agency costs and ownership structure.
- Meiryani, Fahlevi, M., Robbani, A. I., Winoto, A., Salim, G., Purnomo, A., & Lusianah. (2023). Factors affecting the integrity of financial statements. *Corporate Governance and Organizational Behavior Review*, 7(3), 211–227.
- Menteri Badan Usaha Milik Negara RI. (2023). Peraturan Menteri BUMN No. PER-2/MBU/03/2023 tentang pedoman tata kelola dan kegiatan korporasi signifikan badan usaha milik negara, Jakarta.
- Morshed, A. (2024). Assessing the economic impact of ifrs adoption on financial transparency and growth in the arab gulf countries. *Economies*, 12(8), 209.
- Nabila. (2024). BEI telisik dugaan fraud di laporan keuangan indofarma dan kimia farma. Retrieved from Katadata: <https://katadata.co.id/finansial/bursa/66615bbc20589/bei-telisik-dugaan-fraud-di-laporan-keuangan-indofarma-dan-kimia-farma>. Diakses pada 6 November 2024.
- Nurmala, P., Bustanti, D., & Adiwibowo, A. S. (2021). Audit tenure, size of public accounting firm, audit fee, and integrity of financial statements: empirical evidence from indonesian listed mining firms. *MAKSIMUM: Media Akuntansi Universitas Muhammadiyah Semarang*, 11(1), 1-12.
- Oktaviana, H., & Paramitha, M. (2021). The effect of ownership structure, audit committee, company size, and audit quality on the integrity of financial statements on manufacturing companies listed on IDX. *Journal La Bisecoman*, 2(4), 15-29.
- Otoritas Jasa Keuangan. (2017). Peraturan otoritas jasa keuangan nomor 57 /poj.k.04/2017 tentang penerapan tata kelola perusahaan efek yang melakukan kegiatan usaha sebagai penjamin emisi efek dan perantara pedagang efek. Jakarta: Otoritas Jasa Keuangan Indonesia.
- Otoritas Jasa Keuangan (OJK). (2023). Peraturan otoritas jasa keuangan nomor 9 tahun 2023 tentang penggunaan jasa akuntan publik dan kantor akuntan publik dalam kegiatan jasa keuangan.
- Palebangan, I. V. P., & Majidah, M. (2021). Pengaruh intellectual capital, leverage dan audit tenure terhadap integritas laporan keuangan (studi empiris pada perusahaan subsektor properti dan real estate yang terdaftar di bursa efek indonesia tahun 2015-2019). *eProceedings of Management*, 8(6).
- Pemerintah Republik Indonesia. (2015). Peraturan pemerintah republik indonesia nomor 20 tahun 2015 tentang praktik akuntan publik.

- Penman, S. H., & Zhang, X. (2002). Accounting conservatism, the quality of earnings, and stock returns. *The Accounting Review*, 77(2), 237–264.
- Pitria, I., & Miftah, D. (2024). Audit committee, auditor tenure and company size: implications for the integrity of financial reports. *InJEBA: International Journal of Economics, Business and Accounting*, 2(2), 202-211.
- Prena, G. D. (2020). The influence of audit tenure, independent commissioner, audit committee, and audit quality on integrity of financial statements. *Jurnal Ilmiah Econosains*, 18(1), 39-49.
- Pulić, A. (1998). Measuring The Performance of Intellectual Potential in the Knowledge Economy. *The 2nd World Congress on the Management of Intellectual Capital*.
- Purwohedi, U. (2022). *Metode penelitian prinsip dan praktik*. Depok: Raih Asa Sukses.
- Putri, T. E., & Setiawan, L. R. (2023). The effect of audit committee, audit quality and firm size on the integrity of financial statements. *ACCRUALS (Accounting Research Journal of Sutaatmadja)*, 7(02).
- Rahmaniah, N. (2022). Analisis pengaruh corporate governance dan profitabilitas terhadap integritas laporan keuangan di bank umum syariah periode 2014-2019.
- Rahmadi, Z. T., Wahyudi, M. A., Nurdiana, D., & Hasibuan, A. N. (2022). The influence of independent commissioners, audit committees and profitability on the integrity of LQ-45 indexed companies' financial report. *Jurnal Ekonomi*, 11(03), 612-622.
- Republik Indonesia. (2007). Undang-Undang No. 40 tahun 2007 tentang Perseroan Terbatas.
- Romney, M. B., Steinbart, P. J., Summers, S. L. & Wood, D. A. (2021). *Accounting information systems. ed 15*. London: Pearson.
- Saint-Onge, H. (1996). *Tacit knowledge the key to the strategic alignment of intellectual capital*. *Planning Review*, 24(2), 10–16.
- Shakirani, M. A., & Ghozali, I. (2021). The effect of accounting conservatism on cash holdings with controlling shareholders as moderating variable. *Diponegoro Journal of Accounting*, 10(4).
- Society of Management of Accountants of Canada. (1998). The management of intellectual capital: the issues and the practice. Issues Paper No. 16.

- Sormin, F. (2021). The effect of managerial ownership, profitability, company size on the integrity of financial statements at plantation companies. *Saudi Journal of Economics and Finance*, 5(4), 160-163.
- Sri Utaminingsih, N., Kurniasih, D., Pramono Sari, M., & Rahardian Ary Helmina, M. (2022). The role of internal control in the relationship of board gender diversity, audit committee, and independent commissioner on tax aggressiveness. *Cogent Business & Management*, 9(1), 2122333.
- Srikandhi, M. F., & Suryandari, D. (2020). Audit quality moderates the effect of independent commissioners, audit committee, and whistleblowing system on the integrity of financial statement. *Accounting Analysis Journal*, 9(3), 186-192.
- Stewart, N. (2024). The big 4's revenue: advisory is the new audit. Projectworks. <https://www.projectworks.com/blog/2024-the-big-4s-revenue>. Diakses pada 5 Januari 2025.
- Stewart, T. A. (1994). Your company's most valuable assets intellectual capital. *Fortune* (October): page 68-74.
- Sucitra, K., Sari, R., & Widyastuti, S. (2021). Pengaruh manajemen laba, audit tenure dan komisaris independen terhadap integritas laporan keuangan. *Konferensi Riset Nasional Ekonomi Manajemen Dan Akuntansi*, 2(1), 713-727.
- Sugiyono. (2020). *Metode penelitian pendidikan (pendekatan kuantitatif, kualitatif dan r&d)*. Bandung: Alfabeta.
- Suhendra, R. E. E. (2021). The influence of corporate governance, factors of auditors, and gender diversification on integrity of financial statements. *Jurnal Akuntansi, Manajemen dan Ekonomi*, 22(3), 1-7.
- Sulfati, A. (2016). Pengaruh *fee* dan *tenure audit* terhadap kualitas audit pada kantor akuntan publik. *Syariah Paper Accounting FEB UMS*, 602-610.
- Sujarweni, V. W. (2017). *Analisis laporan keuangan: teori, aplikasi, dan hasil penelitian*. Yogyakarta : Pustaka Baru Press.
- Sun, X. (2021). The influence of government intervention on enterprise profitability—take chinese scale industrial enterprises as an example. *International Journal of Frontiers in Sociology*.
- Tanjung, M. (2020). A cross-firm analysis of corporate governance compliance and performance in indonesia. *Managerial Auditing Journal*, 35(5), 621-643.
- Tantrianna, T. (2021). *Analisis pengaruh rasio keuangan dan corporate governance terhadap integritas laporan keuangan (studi empiris pada*

perusahaan sektor manufaktur yang terdaftar di bursa efek indonesia periode 2015-2019) (Doctoral dissertation, Universitas Katholik Soegijapranata Semarang).

Tempo. (2023). Bahaya manipulasi laporan keuangan BUMN. Majalah Tempo. <https://www.tempo.co/kolom/laporan-keuangan-bumn-823407>. Diakses pada 2 November 2024.

Thomas, C. W., Tietz, W. M., Suwardy, T., Chern, K. W., Harrison, W. T., Horngren, C. T. (2024). *Financial accounting international financial reporting standards twelfth edition*. Harlow: Pearson Education Limited.

Wanderah, P. O. & Musiega, M. (2020). Influence of profitability on financial instruments disclosure quality among listed firms in Kenya. *Strategic Journals of Business & Change Management*.

Wulandari, S., Ermaya, H. N. L., & Mashuri, A. A. S. (2021). Pengaruh mekanisme corporate governance, financial distress, dan *audit tenure* terhadap integritas laporan keuangan. *Jurnal Akunida*, 7(1), 85-98.

Yuniawati, R. A. (2023). Analysis of factors that affecting the integrity of financial statements. *Jurnal Ekonomi*, 12(3), 1073-1083.

Zutter, C. J. & Smart, S. B. (2022). *Principles of managerial finance (16th ed.)*. Harlow: Pearson Education Limited.

