

ABSTRACT

Financial statement integrity is an important factor influencing stakeholder trust and the quality of economic decision-making. Based on agency theory, differences in interests between owners (principals) and management (agents) may drive financial information manipulation. Phenomena in the transportation and logistics sector, such as the decline in market-to-book value due to fluctuations in company financial performance, indicate that reporting integrity remains an issue requiring attention.

This study aims to analyze the effect of good corporate governance (independent commissioners, institutional ownership, audit committee), intellectual capital, and firm size on financial statement integrity in transportation and logistics companies listed on the Indonesia Stock Exchange during 2019–2023, both simultaneously and partially.

The research method employs a quantitative approach using panel data regression analysis supported by EViews 12 software. Secondary data were obtained from the annual financial reports of transportation and logistics companies during 2019–2023. The sample was selected using purposive sampling.

The results show that simultaneously, all independent variables significantly affect financial statement integrity. Partially, the audit committee has a significant positive effect, while firm size has a significant negative effect on financial statement integrity. Meanwhile, independent commissioners, institutional ownership, and intellectual capital have no significant effect. These findings indicate that supervision through the audit committee effectively enhances reporting integrity, whereas large-sized companies tend to face challenges in maintaining it.

In conclusion, the audit committee plays a key role in maintaining financial statement integrity, while larger companies require stronger internal controls to prevent a decline in reporting quality.

Keywords: *Audit Committee, Financial Statement Integrity, Firm Size, Good Corporate Governance, Intellectual Capital.*