

**INFLUENCE OF FINANCIAL DISTRESS, CORPORATE GOVERNANCE  
AND INTELLECTUAL CAPITAL ON REPORTING INTEGRITY FINANCE  
(Empirical Study of Mining Companies Listed on the IDX for the 2020-  
2022)**

**By:**

**Novita Mutiara**

**ABSTRACT**

This research purpose was to empirically prove the influence of finance distress, corporate governance, and intellectual capital on reporting integrity finance. The independent variables used in this research were financial distress, corporate governance, and intellectual capital, and the dependent variable was the integrity of financial reports. The population in this research was mining companies listed on the IDX for the 2020-2022 period. The data is used in the form of secondary data from each company's annual reports of manufacturing companies listed on the Indonesian Stock Exchange (BEI). Sampling techniques were determined with a purposive sampling method. The sample in the study was 43 company. The results of this research showed that financial distress affected the integrity of financial reports, intellectual capital affected the integrity of financial reports, the independent board of commissioners did not influence the integrity of financial reports, and the audit committee did not affect the integrity of financial statements.

**Keywords: Financial Distress, Corporate Governance, Intellectual Capital,  
Integrity of Financial Reports**

