

Korespondensi JEMBA

SUBMIT

The screenshot shows the submission interface for the Journal of Economics, Management, Business and Accounting (JEMBA). The article title is "Dewan Direksi Dan Ukuran Perusahaan Berpengaruh Terhadap Integritas Laporan Keuangan (Survei Pada Perusahaan Sub Sektor Bank Yang Terdaftar Di Bursa Efek Indonesia Periode 2017-2021)" by Ridha Rahmatillah and Ely Suhayati. The interface includes a sidebar with navigation options like Submissions, Issues, Settings, Users & Roles, and Tools. The main content area has tabs for Submission, Review, Copyediting, and Production. Under the Submission Files section, two files are listed: "27912-2 DEWAN DIREKSI DAN UKURAN PERUSAHAAN BERPENGARUH TERHADAP INTEGRITAS LAPORAN KEUANGAN (2)" and "28043-1 Ely (206-219).docx". There are buttons for "Send to Review", "Accept and Skip Review", and "Decline Submission". A "Pre-Review Discussions" section is currently empty, showing "No Items".

REVIEW

The screenshot shows a Letter of Acceptance (LOA) document. At the top, it features the logos of Universitas Komputer Indonesia (UNIKOM) and the JEMBA journal. The title is "LETTER OF ACCEPTANCE (LOA)" with the number "Nomor : 001/LOA/JEMBA/FEB/UNIKOM/XII/2022". The text states: "Berdasarkan hasil review yang dilakukan oleh Tim Editorial Journal Of Economics, Management, Business And Accounting (JEMBA) Universitas Komputer Indonesia untuk publikasi artikel Volume 2 No. 2 Desember 2022 dengan ini menyatakan bahwa :". The author is "Penulis : Ridha Rahmatillah & Ely Suhayati". The title of the article is "Judul : Dewan Direksi Dan Ukuran Perusahaan Berpengaruh Terhadap Integritas Laporan Keuangan (Survei Pada Perusahaan Sub Sektor Bank Yang Terdaftar Di Bursa Efek Indonesia Periode 2017-2021)". The institution is "Instansi : Universitas Komputer Indonesia". The decision is "Dinyatakan : DITERIMA". The document concludes with "Demikian hal ini disampaikan, untuk dapat dipergunakan sebagaimana mestinya."

PUBLISH



JEMBA: Journal Of Economics, Management, Business, And Accounting

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Dewan Direksi Dan Ukuran Perusahaan Berpengaruh Terhadap Integritas Laporan Keuangan (Survei Pada Perusahaan Sub Sektor Bank Yang Terdaftar Di Bursa Efek Indonesia Periode 2017-2021)

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INFO ARTIKEL

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ABSTRACT

This study empirically examines the effect of the Board of Directors and Company Size on the Integrity of Financial Statements in Bank Sub-Sector Companies Listed on the Indonesia Stock Exchange for the period 2017-2021. The problem that occurs in Bank Sub-Sector companies is the decline in Financial Statement Integrity even though the Board of Directors and Company Size increased. The method used in this study is a descriptive verification method with a quantitative approach, the sample used in this research is 39 Bank Sub-Sector Companies Listed on the Indonesia Stock Exchange for the 2017-2021 period with 5 years of observation, so that the total unit of analysis is 195. The analysis used is multiple linear regression, coefficient of determination, correlation coefficient and t test. The results of the study show that 1) the Board of Directors has a significant effect on the integrity of the financial statements, and 2) the size of the company has a significant effect on the integrity of the financial statements.