

CEO DUALITY, AUDIT TENURE, FIRM COMPLEXITY, AND FINANCIAL REPORTING INTEGRITY: THE MODERATING EFFECT OF FIRM RISK

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Abstract

This study investigates what factors influence financial statement integrity within the property and real estate sector. This particular sector carries two distinctive characteristics: operational complexity and high financial pressure. Prior research examining CEO duality, audit tenure, and firm complexity has yielded inconsistent findings across different studies. Furthermore, the moderating role of firm risk in these relationships remains largely underexplored. These conditions point to a clear research gap. The present study analyzes how governance attributes influence financial statement integrity. It also examines whether firm risk moderates these relationships. Secondary data from the 2020 to 2024 period provides the empirical foundation. Panel regression combined with a moderated regression analysis approach serves as the analytical technique. Several findings emerge from the results. Audit tenure shows a significant negative effect on financial statement integrity. CEO duality and firm complexity demonstrate no significant impact. Firm risk significantly moderates the effects of audit tenure and firm complexity. However, firm risk does not moderate the CEO duality relationship. The study concludes that auditor independence and firm risk levels occupy an essential role in determining financial reporting quality.

Keywords: CEO Duality, Audit Tenure, Firm Complexity, Firm Risk, Financial Statement Integrity

1. Introduction

Financial statements act as structured documents prepared systematically. These documents describe a company's performance and financial position. Various stakeholders use the statements as a fundamental basis for economic decision-making. The statements require reliability assurance through honest, accurate, and principle-compliant presentation. This presentation remains free from unlawful manipulation. Such a presentation fulfills the characteristics of information integrity (Gusti Ayu Intan Purnama Sari et al., 2025). Within the context of modern financial reporting, information integrity has been positioned as an essential element for meeting user needs, particularly investors and creditors, who depend on relevant, understandable, and high-quality disclosures that align with established reporting standards (Auliyah et al., 2022).

The importance of reporting integrity has been increasingly emphasized in the rapidly growing property and real estate sector, where business activities are characterized by high operational complexity and long-term project risks. Phenomena of financial statement manipulation have been widely identified, including the case of Hengda Real Estate Group in China, which resulted in significant regulatory sanctions and demonstrated the severe consequences of declining integrity (CNBC Indonesia, 2024).

Similar issues have also been indicated in the Indonesian context, particularly in allegations involving major construction related state owned enterprises, where discrepancies between accounting profits and operating cash flows, findings of income manipulation, and fictitious project disclosures revealed weaknesses in reporting practices and oversight mechanisms (CNN Indonesia, 2023). These conditions further illustrated the challenges arising from the application of PSAK seventy-two on revenue recognition, in which the flexibility of managerial judgment in determining project completion progress created opportunities for inappropriate acceleration of revenue recognition. Investigative audit findings by BPKP confirming manipulated revenue and fictitious projects further strengthened evidence of decreasing reporting integrity among state owned construction firms (Liputan6, 2023), while regulatory authorities reaffirmed their commitment to impose sanctions for such violations (Metro TV News, 2023). Deteriorating financial conditions, debt restructuring, and the suspension of stock trading highlighted the association between declining integrity and a company's real inability to meet financial obligations (IndoPremier Sekuritas, 2025).

These phenomena have highlighted the urgency of examining governance mechanisms believed to influence the integrity of financial reporting. Three governance factors, namely CEO duality, audit tenure, and firm complexity, have been widely discussed in the literature, yet their empirical findings remain inconsistent. Studies on CEO duality have shown mixed results, ranging from insignificant relationships (Auliyah et al., 2022), negative associations with fraudulent behavior (Inayah & Chariri, 2024), to positive effects on manipulation tendencies (Tarjo et al., 2021), indicating an unresolved gap regarding the extent to which concentration of leadership authority affects reporting integrity. Similar inconsistencies have appeared in research on audit tenure, where some evidence has suggested no influence on reporting integrity (Purba & Fuadi, 2023), while other findings indicated either positive (Nurhasanah et al., 2024) or negative effects (Ayu Ratih Manuari et al., 2021). The influence of firm complexity has also lacked uniform conclusions; although complexity has been associated with increased audit prudence and audit quality (Febria Amanda et al., 2025), other studies reported insignificant effects (Qintharah, 2020). Furthermore, examinations of firm complexity specifically within the property and real estate sector have been limited, forming a relevant gap that requires further clarification.

To extend the scope of governance related research, firm risk has been incorporated as a moderating variable. Firm risk has been conceptualized as an indicator of financial pressure that may increase incentives for earnings management or manipulation (Rahayu & Susilowati, 2025). Existing studies predominantly position firm risk as an independent variable (Purba & Fuadi, 2023). Its moderating role in strengthening or weakening relationships between governance attributes and financial reporting integrity has not undergone thorough investigation. The integration of firm risk as a moderating factor thus provides theoretical advancement by offering a more comprehensive understanding of governance mechanism interactions with financial reporting quality.

The theoretical framework, empirical inconsistencies, and practical issues within the property and real estate sector form this research's basis. This research analyzes CEO duality, audit tenure, and firm complexity effects on financial statement integrity. Firm risk acts as a moderating variable. The sample includes companies listed on the Indonesia Stock Exchange from 2020 to 2024. Two elements provide this study's novelty. First, the exploration of firm risk as a moderating factor. Second, the examination of firm complexity within a sector with unique operational structures and long-term project

uncertainties. This study contributes both to academic literature and practical governance improvements.

2. Theoretical Background

2.1 Agency Theory

Jensen and Meckling (1976) developed Agency Theory comprehensively. The agency relationship represents a contract between company owners (principals) and managers (agents) for delegating operational and strategic authority. This relationship generates conflict. Principals pursue long-term company value. Agents pursue personal interests, such as compensation and position stability. These conflicting orientations create agency problems and agency costs. Agency Theory is a grand theory that links the CEO duality, audit tenure, and firm complexity with financial statement integrity. CEO duality has the potential to weaken oversight functions because the concentration of power in one individual increases the likelihood of opportunistic behavior. Audit tenure is related to the independence of auditors as external supervisors who can help reduce information asymmetry and moral hazard. Firm complexity increases the complexity of structures and information volume, thereby expanding information asymmetry and making it difficult for owners to monitor management effectively. Therefore, these three variables have a direct relationship with the level of agency conflict and the potential for a decline in financial reporting integrity.

2.2 Financial Statement Integrity

PSAK 201 establishes financial statement integrity as a key principle. This principle ensures reports accurately and fairly represent financial position, performance, and cash flows, or a true and fair view. Four mechanisms realize integrity: fair presentation, compliance with SAK, application of going concern assumptions, and adequate disclosure. These mechanisms form the basis for presentation quality. Financial statement integrity conceptually reflects honest, relevant, and reliable information without distortion. This integrity demonstrates management responsibility for reporting company condition honestly (Wiyandari & Susilowati, 2025). The level of integrity is influenced by the effectiveness of internal controls, auditor independence, organizational complexity, and external pressures such as business risks. Strong control and oversight mechanisms are necessary to ensure that reports remain objective and free from manipulation (Izzah et al., 2025). High financial statement integrity builds public trust and demonstrates effective governance, while low integrity reflects potential agency problems and the risk of statement manipulation (Gusti Ayu Intan Purnama Sari et al., 2025).

2.3 CEO Duality

CEO duality means one individual holds the CEO role and the Chairman of the Board of Commissioners role. This condition concentrates executive and supervisory powers in one person. This concentration reduces monitoring effectiveness. This concentration also weakens board independence (Dahlia & Permatasari, 2024). From an agency theory perspective, CEO duality increases conflicts of interest when managers have power over both executive and supervisory functions. Weak check and balance mechanisms open opportunities for management to exploit information asymmetry, engage in opportunistic behavior, and reduce reporting transparency (Rahayu & Susilowati, 2025). This condition implies low financial statement integrity because board oversight becomes less objective,

giving management more room to engage in earnings management, lower accrual quality, or manipulate accounting data (Kusumosari & Solikhah, 2021). CEO duality occurs when a company leader holds more than one strategic position, which has the potential to lead to a concentration of power and weaken oversight mechanisms. This condition provides opportunities for CEOs to act arbitrarily and modify financial statements (Rahayu & Susilowati, 2025).

2.4 Audit Tenure

Audit tenure measures the professional engagement duration between a public accounting firm (KAP) or auditor and a client. Indonesian regulation KMK RI No. 359/KMK.06/2003 Article 2 limits KAP tenure to five consecutive years maximum. The same regulation limits auditor tenure to three consecutive years maximum. These limits serve three purposes: maintaining independence, preventing excessive closeness, and ensuring objective audit quality (Al Rasid & Herliansyah, 2024). An overly long engagement period can reduce independence and objectivity because auditors may experience emotional closeness, decreased skepticism, and a tendency to use the same audit methods without updating their strategy, thereby weakening audit quality (Purba & Fuadi, 2023). Audit tenure describes the length of time an auditor handles a client. An excessively long duration can reduce auditor independence and affect objectivity in assessing the fairness of financial statements (Auliyah et al., 2022).

2.5 Firm Complexity

Firm complexity refers to the level of complexity of an entity's organizational structure, operational activities, and financial transactions. This complexity arises due to the large number of work units, process variations, and diverse control systems that run simultaneously. Complexity is usually measured by the number of subsidiaries, the diversity of business lines, and involvement in cross-border operations, which increase the challenges of recording, internal control, and financial reporting processes (Patinaja & Siahainenia, 2020). High complexity also increases the risk of misstatement and internal control weaknesses due to layered structures, diversity of activities, and the spread of business units across various regulatory regions. Product variations, differences in operational risks, and business environment characteristics between units add to the challenges in preparing reliable financial statements (Pardede & Ratnawati, 2025). The complexity of a firm reflects the difficulty in managing increasingly diverse business activities and transactions. A complex firm structure increases the risk of recording errors and makes supervision difficult, thereby reducing the integrity of financial reports (Febria Amanda et al., 2025).

2.6 Firm Risk

Firm risk, which is generally proxied by the Debt-to-Equity Ratio (DER), describes the level of financial risk borne by a company in its operational financing. DER shows how much funding comes from debt compared to equity, so that when DER is high, the company bears a heavier burden of interest and payment obligations, which in turn can put pressure on cash flow, reduce financial flexibility, and increase the potential for default (Pratiwi et al., 2025). High leverage creates continuous pressure for management to demonstrate stable profitability in order to maintain access to funding. When the DER is very high, credit risk increases and management faces strong incentives to report

favorable performance, thereby increasing the likelihood of financial reporting fraud (Yaramah & Hidayat, 2022).

2.7 Hypotheses Development

Based on the theoretical framework and empirical evidence discussed above, the following hypotheses are proposed for this study:

H₁: CEO duality has a negative effect on financial statement integrity.

H₂: Audit tenure has a negative effect on financial statement integrity.

H₃: Company complexity has a positive effect on financial statement integrity.

H₄: Firm risk moderates the effect of CEO duality on financial statement integrity.

H₅: Firm risk moderates the effect of audit tenure on financial statement integrity.

H₆: Firm risk moderates the effect of corporate complexity on financial statement integrity.

3. Methods

3.1 Research Design

This study analyzes CEO Duality, Audit Tenure, and Firm Complexity effects on Financial Statement Integrity. Firm Risk moderates this relationship. Secondary data covers property and real estate companies listed on the IDX from 2020 to 2024. This sector's vulnerability to economic fluctuations and financial pressures justifies its selection. This vulnerability also makes the sector highly relevant for examining reporting integrity.

3.2 Population and Sample

The research population includes all property and real estate sector companies consistently listed on the IDX from 2020 to 2024. Five sampling criteria apply:

- 1) Property and real estate companies listed on the Indonesia Stock Exchange during 2020 to 2024
- 2) Companies publishing complete annual reports during 2020 to 2024
- 3) Companies publishing independent auditor reports during 2020 to 2024
- 4) Companies conducting an initial public offering (IPO) before the research period start
- 5) Companies without share suspension by the Indonesia Stock Exchange during the research period

3.3 Data Collection Techniques

All data were obtained from annual reports and financial statements downloaded from the IDX official website, while year-end closing stock prices were taken from Yahoo Finance to support the measurement of variables related to financial statement integrity. The research population included 92 companies in the sector during the observation period, with data selection considering credibility, consistency, and historical availability appropriate to the research needs.

3.4 Operational Definitions of Research Variables

Table 1. Definition Operational Variable

Variable	Variable Definition	Indicator	Scale
Financial Statement Integrity	The extent to which financial reports are presented honestly without manipulation by management.	$MBV = \frac{\text{Market Value of Shares}}{\text{Book Value of Shares}}$	Nominal
CEO Duality	A situation where the chief executive officer (CEO) also serves as the chief commissioner, thereby reducing the independence of the board in its supervisory function.	Dummy variable, if the CEO holds a dual position, it is coded as 1, otherwise it is coded as 0.	Ratio
Audit Tenure	The length of time that external auditors have worked with a client company consecutively.	The number of years the KAP has conducted an audit engagement with the auditee, starting from 1 and increasing by 1 for each subsequent year.	Ratio
Firm Complexity	The level of complexity of the company's operational activities that can affect the financial reporting process.	$\text{Firm Complexity} = \ln(\text{Number of Subsidiaries})$	Ratio
Firm Risk	The possibility of uncertainty regarding the results obtained by the company as reflected in its funding.	$DER = \frac{\text{Total Liabilities}}{\text{Total Equity}}$	Ratio

Source: Various sources adapted for this research

4. Results And Discussion

4.1 Descriptive Statistical Analysis

Table 2. Descriptive Statistical Test Results

Variable	N	Mean	Median	Maximum	Minimum	Std. Dev.
FSI	240	1.295	0.549	24.252	0.067	2.570
CD	240	0.433	0.000	1.000	0.000	0.497
AT	240	2.446	2.000	5.000	1.000	1.386
FC	240	2.183	2.079	5.429	0.000	1.419
FR	240	0.861	0.432	2.436	0.009	1.785

Source: EViews 12 (data processing)

Table 2 provides the following descriptive results. The Financial Statement Integrity (FSI) variable has a mean of 1.295 and a standard deviation of 2.570. Financial statement integrity varies greatly between companies. Several companies show much higher integrity levels than most of the sample. The CEO Duality (CD) variable has a mean of 0.433 and a standard deviation of 0.497. Approximately 43.33% of companies implement CEO duality. The remaining companies do not implement it. This distribution matches dummy variable characteristics with two categories. The Audit Tenure (AT) variable has a mean of 2.446 and a standard deviation of 1.386. Auditors maintain audit engagements for an average of two to three years. Engagement duration shows moderate variation between companies. The Firm Complexity (FC) variable has a mean value of 2.183 and a standard deviation of 1.419, indicating that the level of complexity of company operations is moderate, but with considerable variation among the sample. Turning to the Firm Risk (FR) variable, this measure yields a mean value of 0.861 with a standard deviation of 1.785. These figures point to substantial variation in risk levels across companies. A portion of the sample exhibits relatively low company risk, whereas other companies display considerably higher risk levels.

4.2 Panel Data Model Selection Test

Table 3. Panel Data Model Selection Test

Test Type	Prob	Result	Decision
Chow	0.0000	Prob < 0.05	FEM
Hausman	0.2504	Prob > 0.05	REM
Lagrange Multiplier	0.0000	Prob < 0.05	REM

Source: EViews 12 (data processing)

Table 3 provides three main test results for panel data model selection: the Chow test, the Hausman test, and the Lagrange Multiplier (LM) test. The Chow test gives a probability value of 0.0000 (prob < 0.05). This result rejects H0 that the Common Effect Model (CEM) represents the best model. The Fixed Effect Model (FEM) serves as a more appropriate choice than CEM. The Hausman test gives a probability value of 0.2504 (prob > 0.05). This result accepts H0, meaning the Random Effect Model (REM) ranks above FEM. The LM test gives a probability value of 0.0000 (prob < 0.05). This result rejects H0 and confirms REM as more suitable than CEM. Based on these three tests, the Random Effect Model (REM) stands as the most appropriate model for this panel data analysis.

4.3 Hypothesis Testing Result

Table 4. T-Test Results

Variable	Coefficient	Std. Error	t-Statistic	Prob.	Conclusion
C	1.861436	0.508977	3.657208	0.0003	
CD	0.352634	0.430368	0.819377	0.4134	Rejected
AT	-0.278113	0.062433	-4.454582	0.0000	Accepted
FC	-0.049921	0.220959	-0.225928	0.8215	Rejected
CD*FR	-0.123755	0.369069	-0.335317	0.7377	Rejected
AT*FR	0.377030	0.024055	15.67393	0.0000	Accepted
FC*FR	-0.406607	0.102467	-3.968174	0.0001	Accepted

Source: EViews 12 (data processing)

Based on the hypothesis testing results, it can be concluded that Audit Tenure (AT) is the only independent variable with a direct significant effect on Financial Statement Integrity (FSI), whereas CEO Duality (CD) and Firm Complexity (FC) show no significant impact. In terms of moderation, Firm Risk (FR) effectively moderates the influence of both Audit Tenure and Firm Complexity on FSI, but fails to moderate the effect of CEO Duality. Consequently, out of the six hypotheses proposed, only H₂, H₅, and H₆ are accepted, while H₁, H₃, and H₄ are rejected.

The R-squared value reaches 0.532780. CEO duality, audit tenure, firm complexity, firm risk, and the interaction variables explain 53.3% of the variation in financial statement integrity. Other factors outside this research model explain the remaining 46.7%.

4.4 Discuccion

4.4.1 The Effect of CEO Duality on Financial Statement Integrity

The test results reject H₁. CEO Duality shows no significant effect on financial statement integrity. Agency theory states that combining CEO and Chairman roles weakens supervisory functions and increases agency conflicts. This research finds otherwise. Other governance mechanisms act as a buffer in practice. Rigorous internal controls, an independent audit committee, and strict financial reporting regulations successfully limit opportunistic behavior potential. Consequently, CEO Duality is not a primary determinant of reporting quality, and companies can maintain this structure provided that other oversight functions operate effectively.

4.4.2 The Effect of Audit Tenure on Financial Statement Integrity

The test results accept H₂. Audit Tenure produces a significant negative effect on financial statement integrity. Agency theory states external auditors reduce information asymmetry. An excessively long client relationship creates familiarity threats. This closeness diminishes auditor independence and objectivity. Professional compromises follow, lowering financial report integrity. Longer engagement duration makes oversight objectives less attainable. Auditor rotation plays a critically important role in safeguarding audit quality.

4.4.3 The Effect of Firm Complexity on Financial Statement Integrity

The test results reject H₃. Firm Complexity produces no significant influence on financial statement integrity. Complex operations and corporate structures theoretically link to increased information asymmetry. This study finds that such companies compensate effectively. They implement more sophisticated reporting systems. They also adopt robust internal controls. These measures mitigate the potential negative effects of complexity. These reinforced mechanisms allow complex firms to maintain high levels of integrity despite their operational challenges. Therefore, complexity alone cannot be used as a primary indicator of declining reporting quality, as these firms are typically better equipped with oversight tools.

4.4.4 The Role of Firm Risk in Moderating the Influence of CEO Duality on Financial Statement Integrity

The test results reject H₄. Firm risk fails to moderate the CEO Duality and financial statement integrity relationship. Within the agency theory framework, even though high firm risk may exert additional pressure on management to act opportunistically, the

leadership structure remains a non-dominant factor in influencing financial outcomes. The lack of significant interaction suggests that other corporate governance mechanisms play a far more substantial role in controlling management behavior than the combination of risk and dual roles. This implies that high-risk environments do not necessarily make CEO Duality more detrimental to reporting integrity.

4.4.5 The Role of Firm Risk in Moderating the Effect of Audit Tenure on Financial Statement Integrity

Test results provide support for H5. Firm Risk significantly moderates how Audit Tenure affects financial statement integrity. High-risk companies show an even more pronounced negative impact from long auditor tenure. High-risk environments increase agency conflict potential. These environments demand more stringent and independent external supervision. Long tenure in high-pressure scenarios exacerbates auditor independence decline. Financial statements become more vulnerable to quality issues. High-risk firms need stricter audit quality evaluation and more frequent auditor rotation.

4.4.6 The Role of Firm Risk in Moderating the Influence of Corporate Complexity on Financial Statement Integrity

The test results accept H6. Firm Risk significantly moderates the Corporate Complexity influence on financial statement integrity. High complexity combined with high risk significantly widens the information asymmetry gap. This wider gap gives management more opportunities for opportunistic behavior. This volatile combination makes reporting integrity harder to maintain. Firms facing only one factor do not struggle as much. Companies with both high complexity and high risk require more intensive supervision. They also need transparent reporting processes and enhanced internal audits. These requirements protect financial information quality from management manipulation.

5. Conclusion

This study investigates CEO Duality, Audit Tenure, and Firm Complexity effects on financial statement integrity. Firm risk acts as a moderating variable. Test results generate three main findings. CEO Duality shows no effect on financial statement integrity. Leadership structures combining CEO and board chair roles do not directly affect financial reporting quality. Audit Tenure shows a negative and significant effect. Longer auditor-client relationships lower financial statement integrity. Firm Complexity shows no effect on financial statement integrity. Operational complexity and corporate structure levels do not act as major factors determining reporting quality.

The moderation analysis reveals firm risk as unable to moderate the CEO Duality and financial statement integrity linkage. Firm risk level neither strengthens nor weakens CEO Duality influence on reporting quality. Firm risk moderates the Audit Tenure and financial statement integrity relationship. High firm risk strengthens audit tenure's negative influence on statement integrity. Firm risk also moderates the Firm Complexity and financial statement integrity relationship. High corporate complexity under high-risk conditions worsens reporting integrity.

The overall findings of this study point to a clear conclusion. Financial statement integrity receives stronger influence from two specific factors: auditor independence and company risk conditions. In contrast, leadership structure and company complexity exert weaker influence on financial statement integrity. This study contributes importantly to

corporate governance and reporting quality literature. Regulators, auditors, and investors can reference this study for assessing financial statement integrity decline risk. Companies with high operational risk levels benefit most from this reference.

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