

ABSTRACT

The aim of this study is to obtain empirical evidence about the impact of auditor industry specialization, company size, leverage, and good corporate governance (institutional ownership, managerial ownership, audit committee, and independent commissioners) on the integrity of financial statements. The populations of this study were manufacturing companies that registered on the Indonesia Stock Exchange (IDX) in the 2013-2017 period, which were 154 companies. The sampling method uses purposive sampling, so that samples of 41 companies are obtained.

The data analysis model used multiple linear regressions using SPSS (Statistical and Service Solutions). The results of this research show that the company size gives positive impact to the the integrity of financial statements. While the auditor industry specialization, leverage, institutional ownership, managerial ownership, audit committee, and independent commissioners are not related to the financial statements of manufacturing companies that registered on the Indonesia Stock Exchange for the 2013-2017 period.

Keywords: *Financial Report Integrity, Auditor Industry Specialization, Company Size, Leverage, Institutional Ownership, Managerial Ownership, Audit Committee, and Independent Commissioner.*

ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti empiris tentang pengaruh spesialisasi industri auditor, ukuran perusahaan, *leverage*, dan *good corporate governance* (kepemilikan institusional, kepemilikan manajerial, komite audit, dan komisaris independen) terhadap integritas laporan keuangan. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2013-2017 yaitu sebanyak 154 perusahaan. Metode pengambilan sampel menggunakan *purposive sampling*, sehingga diperoleh sampel sebanyak 41 perusahaan.

Model analisis data menggunakan regresi linear berganda dengan menggunakan SPSS (*Statistic and Services Solution*). Hasil penelitian penelitian ini menunjukkan bahwa ukuran perusahaan berpengaruh positif terhadap integritas laporan keuangan. Sedangkan spesialisasi industri auditor, *leverage* kepemilikan institusional, kepemilikan manajerial, komite audit, dan komisaris independen tidak berpengaruh terhadap integritas laporan keuangan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2013-2017.

Kata Kunci: Integritas Laporan Keuangan, Spesialisasi Industri Auditor, Ukuran Perusahaan, *Leverage*, Kepemilikan Institusional, Kepemilikan Manajerial, Komite Audit, dan Komisaris Independen.