

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh mekanisme *corporate governance* yang diproksikan dengan kepemilikan institusional, komisaris independen, komite audit, dan kualitas audit terhadap integritas laporan keuangan secara simultan dan parsial. Populasi dalam penelitian ini adalah Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia (BEI). Teknik pemilihan sampel yang digunakan yaitu *purposive sampling* dan diperoleh 457 perusahaan dengan periode penelitian tahun 2013-2017. Analisis data yang digunakan dalam penelitian ini yaitu uji asumsi klasik dan regresi linear berganda dengan menggunakan program SPSS 19.0. Hasil penelitian menunjukkan bahwa kepemilikan institusional, komisaris independen, komite audit, dan kualitas audit secara simultan berpengaruh terhadap integritas laporan keuangan. Sedangkan secara parsial, komite audit tidak berpengaruh terhadap integritas laporan keuangan. Kepemilikan institusional, komisaris independen dan kualitas audit berpengaruh terhadap integritas laporan keuangan.

Kata kunci : Integritas Laporan Keuangan, Kepemilikan Institusional, Komisaris Independen, Komite Audit, Kualitas Audit.

ABSTRACT

This study aims to examine the effects of corporate governance mechanisms proxied with institutional ownership, independent commissioners, audit committees, and audit quality on the integrity of financial statements simultaneously and partially. The population in this research is Manufacturing Company registered in Indonesia Stock Exchange (BEI). Sample selection technique used is purposive sampling and obtained 457 companies with research period year 2013-2017. Analysis of the data used in this study is the classical assumption test and multiple linear regression SPSS 19.0. The results show that institutional ownership, independent commissioners, audit committee, and audit quality simultaneously affect the integrity of financial statements. While partially, audit committee have no effect on the integrity of financial statements. Institutional ownership, independent commissioners and audit quality have an effect on to integrity of financial statement.

Keywords : *Integrity Of Financial Statements, Institutional Ownership, Independent Commissioners, Audit Committees, and The Effect Of Audit Quality.*