

ABSTRAK

Penelitian ini bertujuan untuk menganalisis dan memperoleh bukti empiris tentang pengaruh independensi, mekanisme *corporate governance* (kepemilikan manajerial, kepemilikan institusional, komisaris independen, komite audit), kualitas audit, dan manajemen laba terhadap integritas laporan keuangan pada perusahaan manufaktur di Indonesia. Integritas laporan keuangan didefinisikan sebagai sejauh mana laporan keuangan yang disajikan menunjukkan informasi yang benar dan jujur. Variabel independen yang digunakan dalam penelitian ini adalah independensi, mekanisme *corporate governance* yang dianalisis dengan kepemilikan manajerial, kepemilikan institusional, dewan komisaris independen, komite audit, kualitas audit, dan manajemen laba. Variabel dependen yang digunakan dalam penelitian ini adalah integritas laporan keuangan yang dianalisis oleh konservatisme, pada tahun pengamatan 2017-2019.

Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2017-2019. Sampel yang digunakan dalam penelitian ini sebanyak 32 perusahaan sehingga didapatkan sampel sebanyak 150 data pengamatan. Sampel diperoleh menggunakan metode *purposive sampling*. Data penelitian dianalisis dengan analisis regresi linear berganda.

Hasil penelitian adalah independensi, dewan komisaris independen, dan kualitas audit tidak berpengaruh secara signifikan terhadap integritas laporan keuangan. Sedangkan kepemilikan manajerial, kepemilikan institusional, komite audit dan manajemen laba berpengaruh secara signifikan terhadap integritas laporan keuangan.

Kata kunci : Independensi, Mekanisme Corporate Governance (Kepemilikan Manajerial, Kepemilikan Institusional, Komisaris Independen, dan Komite Audit), Kualitas Audit, Manajemen Laba, dan Integritas Laporan Keuangan.

ABSTRACT

This study aims to analyze and obtain empirical evidence on the effect of independence, corporate governance mechanisms (managerial ownership, institutional ownership, independent commissioners, audit committee), audit quality, and earnings management on the integrity of financial statements in manufacturing companies in Indonesia. The integrity of financial statements is defined as the extent to which the financial statements presented show true and honest information. The independent variables used in this study are independence, corporate governance mechanisms which are analyzed by managerial ownership, institutional ownership, independent board of commissioners, audit committee, audit quality, and earning management. The dependent variable used in this research is the integrity of the financial statements analyzed by conservatism, in the 2017-2019 observation year.

The population in this study are all manufacturing companies listed on the Indonesia Stock Exchange (BEI) during the 2017-2019 period. The sample used in this study were 32 companies so that a sample of 150 observational data was obtained. The sample was obtained using purposive sampling method. The research data were analyzed using multiple linear regression analysis. The result of this research is that independence, independent board of commissioners, and audit quality have on significant effect on the integrity of financial statements. Meanwhile, managerial ownership, institutional ownership, audit committee and earnings management have a significant effect on the integrity of financial statements.

Keywords : Independence, Corporate Governance Mechanisms (Managerial Ownership, Institutional Ownership, Independent Commissioners and Audit Committees), Audit Quality, Earnings Management, and integrity of financial statements.