

## ABSTRAK

### **Pengaruh Mekanisme *Corporate Governance* Terhadap Integritas Laporan Keuangan” (Studi Kasus pada Perusahaan Manufaktur Sub Sektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Tahun 2016-2019)**

Penelitian ini bertujuan untuk menguji pengaruh Mekanisme *Corporate Governance* terhadap Integritas Laporan Keuangan. Variabel independen yang digunakan adalah Kepemilikan Institusional, Kepemilikan Manajerial, Komisaris Independen, dan Komite Audit. Variabel dependen yang digunakan adalah Integritas Laporan Keuangan. Populasi dalam penelitian adalah perusahaan manufaktur sektor industri sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia tahun 2016-2019. Sedangkan sampel dalam penelitian ditentukan dengan metode *purposive sampling* sehingga diperoleh 15 perusahaan sampel. Jenis data yang digunakan adalah data sekunder yang diperoleh dari [www.idx.co.id](http://www.idx.co.id). Metode analisis dalam penelitian menggunakan regresi linier berganda. Berdasarkan hasil penelitian, diperoleh hasil bahwa pada perusahaan manufaktur sektor industri sub sektor makanan dan minuman (1) Kepemilikan Institusional tidak berpengaruh terhadap Integritas Laporan Keuangan, (2) Kepemilikan Manajerial berpengaruh negatif terhadap Integritas Laporan Keuangan, (3) Komisaris Independen berpengaruh positif terhadap Integritas Laporan Keuangan, dan (4) Komite Audit berpengaruh positif terhadap Integritas Laporan Keuangan.

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

## **ABSTRACT**

### ***The Effect of Corporate Governance Mechanisms on the Integrity of Financial Statements ”(Case Study of Food and Beverage Sub-Sector Manufacturing Companies Listed on the Indonesia Stock Exchange 2016-2019)***

*This study aims to examine the effect of the Corporate Governance Mechanism on the Integrity of Financial Statements. The independent variables used are Institutional Ownership, Managerial Ownership, Independent Commissioner, and Audit Committee. The dependent variable used is the Integrity of Financial Statements. The population in the study were manufacturing companies in the food and beverage sub-sector which were listed on the Indonesia Stock Exchange in 2016-2019. While the sample in the study was determined by purposive sampling method in order to obtain 15 sample companies. The type of data used is secondary data obtained from [www.idx.co.id](http://www.idx.co.id). The method of analysis in this study uses multiple linear regression. Based on the research results, the results show that in the food and beverage sub-sector manufacturing companies (1) Institutional Ownership has no effect on the Integrity of Financial Statements, (2) Managerial Ownership has a negative effect on the Integrity of Financial Statements, (3) Independent Commissioners have a positive effect on Integrity Financial Statements, and (4) the Audit Committee has a positive effect on the Integrity of Financial Statements.*

*Keywords: Institutional Ownership, Managerial Ownership, Independent Commissioners, Audit Committee, Financial Report Integrity.*