

**PENGARUH MEKANISME *CORPORATE*  
GOVERNANCE, KUALITAS AUDIT DAN *LEVERAGE*  
TERHADAP INTEGRITAS LAPORAN KEUANGAN**  
(Studi Kasus Pada Perusahaan Sektor Properti Dan *Real Estate* Yang Telah  
Terdaftar Di Bursa Efek Indonesia (BEI) Selama Periode 2018-2020)

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**INTISARI**

Dalam Penelitian ini, menggunakan lokasi penelitian melalui laporan keuangan perusahaan sektor *properti* dan *real estate* yang telah terdaftar di Bursa Efek Indonesia (BEI) selama periode 2018-2020. Tujuan dari penelitian adalah untuk mengetahui pengaruh kepemilikan Institusional, komisaris independen, komite audit, kualitas audit, dan *leverage* terhadap integritas laporan keuangan. Jenis penelitian adalah metode deskriptif kuantitatif dan jenis data sekunder eksternal. Teknik pengambilan sampel adalah *purpose sumpling*, dimana Jumlah Sampel sebanyak 105 sampel penelitian. Pengolahan data penelitian tersebut menggunakan software SPSS 22 dengan menggunakan metode statistik deskriptif, uji asumsi klasik, uji regresi linier berganda, dan uji hipotesis.

Hasil penelitian menyatakan bahwa secara parsial kepemilikan institusional tidak berpengaruh terhadap integritas laporan keuangan, komisaris independen tidak berpengaruh terhadap integritas laporan keuangan, komite audit berpengaruh positif terhadap integritas laporan keuangan, kualitas audit berpengaruh positif terhadap integritas laporan keuangan, sedangkan *leverage* berpengaruh negatif terhadap integritas laporan keuangan.

Kata Kunci: Mekanisme *Corporate Governance*, Kualitas Audit, *Leverage* dan Integritas Laporan Keuangan.

**THE EFFECT OF CORPORATE GOVERNANCE  
MECHANISM, AUDIT QUALITY AND LEVERAGE ON  
FINANCIAL STATEMENT INTEGRITY**

*(Case Study On Property And Real Estate Sector Companies That Have Been  
Listed On The Indonesia Stock Exchange (IDX) During The Period 2018-2020)*

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**ABSTRACT**

*In this study, using the research location through the financial statements of property and real estate sector companies that have been listed on the Indonesia Stock Exchange (IDX) during the 2018-2020 period. The purpose of the study was to determine the effect of institutional ownership, independent commissioners, audit committees, audit quality, and leverage on the integrity of financial statements. The type of research is descriptive quantitative method and the type of external secondary data. Sampling technique is purpose sampling, where the number of samples is 105 research samples. The research data was managed using SPSS 22 software using descriptive statistical methods, classical assumption tests, multiple linear regression tests, and hypothesis testing.*

*The results of the study state that partially institutional ownership has no effect on the integrity of financial statements, independent commissioners have no effect on the integrity of financial statements, the audit committee has a positive effect on the integrity of financial statements, audit quality has a positive effect on the integrity of financial statements, while leverage has a negative effect on the integrity of financial statements.*

*Keywords: Corporate Governance Mechanism, Audit Quality, Leverage and Integrity of Financial Statements*