

ABSTRAK

Tujuan dari penelitian ini adalah untuk menguji pengaruh kepemilikan institusional, kepemilikan manajerial, komisaris independent, komite audit dan komisaris independent terhadap integritas laporan keuangan. populasi penelitian ini merupakan perusahaan asuransi di Bursa Efek Indonesia tahun 2018-2021. Sampel yang digunakan dalam penelitian ini berjumlah 13 perusahaan. Teknik analisis data yang digunakan adalah uji asumsi klasik yang terdiri dari uji normalitas, uji multikolinearitas, uji heterokedastisitas dan uji autokorelasi. Dalam penelitian ini uji hipotesis yang digunakan adalah analisis regresi berganda. Hasil penelitian menunjukkan bahwa kepemilikan institusional, komite audit, komisaris independent berpengaruh positif terhadap integritas laporan keuangan. sedangkan kepemilikan manajerial tidak berpengaruh terhadap integritas laporan keuangan.

Kata kunci: kepemilikan institusional, kepemilikan manajerial, komite audit, komisaris independent, integritas laporan keuangan

ABSTRAC

The purpose of this research is to examine the influence of institutional ownership, managerial ownership, independent commissioners, audit committees, and independent commissioners on financial reporting integrity. The population of this study consists of insurance companies listed on the Indonesia Stock Exchange from 2018 to 2021. The sample used in this research consists of 13 companies. The data analysis technique used is the classical assumption test, which includes tests for normality, multicollinearity, heteroscedasticity, and autocorrelation. In this study, multiple regression analysis is used for hypothesis testing. The results of the research indicate that institutional ownership, audit committees, and independent commissioners have a positive influence on financial reporting integrity. However, managerial ownership does not have an influence on financial reporting integrity.

Keywords: *institutional ownership, managerial ownership, audit committee, independent commissioners, financial reporting integrity.*