

**PENGARUH STRUKTUR *CORPORATE GOVERNANCE* DAN
AUDIT *TENURE* TERHADAP INTEGRITAS LAPORAN
KEUANGAN PADA PERUSAHAAN MANUFAKTUR YANG
TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2017-
2019**

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ABSTRAK

Integritas laporan keuangan di defenisikan sebagai sejauh mana laporan keuangan yang disajikan menunjukkan informasi yang benar dan jujur. Setiap perusahaan menyajikan laporan keuangan sebagai bentuk pertanggungjawaban kepada pihak-pihak yang berkepentingan. Tujuan penelitian ini adalah untuk mengetahui pengaruh *Corporate Governance* Dan *Audit Tenure* terhadap integritas laporan keuangan. Dalam penenlitian ini *Corporate Governance* diukur dengan Kepemilikan Institusional , Kepemilikan Manajerial, Komite Audit Dan Komisaris Independen. Objek dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2017-1019. Jumlah sampel yang digunakan adalah 132 sampel dengan menggunakan metode *purposive sampling*. Variabel dependen dalam penelitian ini adalah integritas laporan keuangan yang diukur dengan prinsip konservatif. Variabel independen dalam penelitian ini adalah Kepemilikan Institusional, Kepemilikan Manajerial, Komite Audit, Komisaris Independen Dan *Audit Tenure*. Pengelolahan data penelitian ini menggunakan software SPSS 22 dengan metode statistik deskriptif, uji asumsi klasik dan uji hipotesis. Hasil penelitian menunjukkan bahwa Kepemilikan Institusional dan kepemilikan Manajerial berpengaruh terhadap integritas laporan keuangan. Komite Audit, Komisaris Independen Dan *Audit Tenure* tidak memiliki pengaruh terhadap integritas laporan keuangan.

Kata kunci: Integritas Laporan Keuangan, *Corporate Governance*, *Audit Tenure*.

**THE EFFECT OF CORPORATE GOVERNANCE AND AUDIT TENURE
STRUCTURE ON THE INTEGRITY OF FINANCIAL STATEMENTS IN
MANUFACTURING COMPANIES LISTED IN INDONESIA STOCK
EXCHANGE 2017-2019**

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ABSTRACT

The integrity of financial statements is defined as the extent to which the financial statements presented show true and honest information. Every company presents a financial report as a form of accountability to interested parties. The purpose of this study was to determine the effect of Corporate Governance and Audit Tenure on the integrity of financial statements. In this research, Corporate Governance is measured by Institutional Ownership, Managerial Ownership, Audit Committee and Independent Commissioners. The objects in this study are manufacturing companies listed on the Indonesia Stock Exchange (BEI) in 2017-2019. The number of samples used was 132 samples using purposive sampling method. The dependent variable in this study is the integrity of financial statements as measured by the conservative principle. The independent variables in this study are Institutional Ownership, Managerial Ownership, Audit Committee, Independent Commissioner and Audit Tenure. The research data was processed using SPSS 22 software with descriptive statistical methods, classical assumption tests and hypothesis testing.

The results showed that institutional ownership and managerial ownership had an effect on the integrity of financial statements. The Audit Committee, Independent Commissioners and Audit Tenure have no influence on the integrity of financial statements. The research data was processed using SPSS 22 software with descriptive statistical methods, classical assumption tests and hypothesis testing. The results showed that institutional ownership and managerial ownership had an effect on the integrity of financial statements. The Audit Committee, Independent Commissioners and Audit Tenure have no influence on the integrity of financial statements. The research data was processed using SPSS 22 software with descriptive statistical methods, classical assumption tests and hypothesis testing. The results showed that institutional ownership and managerial ownership had an effect on the integrity of financial statements. The Audit Committee, Independent Commissioners and Audit Tenure have no influence on the integrity of financial statements.

Keywords: Financial Statement Integrity, Corporate Governance, Audit Tenure.