

ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui pengaruh mekanisme *corporate governance* dan *audit tenure* terhadap integritas laporan keuangan. Mekanisme *corporate governance* dalam penelitian ini diukur dengan kepemilikan institusional, kepemilikan manajerial, komite audit, dan komisaris independen. Sampel penelitian ini adalah 15 perusahaan badan usaha milik Negara (BUMN) yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2011-2015 sehingga total sampel penelitian ini adalah 75 sampel. Metode analisis data menggunakan analisis regresi linear berganda.

Berdasarkan hasil uji statistik t dan F menunjukkan hasil kepemilikan institusional dan kepemilikan manajerial tidak berpengaruh signifikan terhadap integritas laporan keuangan. Komite audit tidak berpengaruh negatif terhadap integritas laporan keuangan. Sedangkan komisaris independen berpengaruh signifikan negatif dan *audit tenure* berpengaruh signifikan positif terhadap integritas laporan keuangan. Uji simultan yang dilakukan menunjukkan nilai Adjusted R Square sebesar 0,220 nilai ini menunjukkan bahwa variabel dependen yaitu integritas laporan keuangan dapat dijelaskan sebesar 22 % oleh variabel independen yaitu kepemilikan institusional, kepemilikan manajerial, komite audit, komisaris independen dan *audit tenure*.

Kata kunci : Integritas Laporan Keuangan, Corporate governance, Audit Tenure.

ABSTRACT

The purpose of this research is to finding out the effect of corporate governance mechanisms and audit tenure on the integrity of financial statements. Corporate governance mechanism in this study was measured with institutional ownership, managerial ownership, audit committee and independent commissioner. Samples were 15 company-owned enterprises (SOEs) that are listed in the Indonesia Stock Exchange (BEI) in 2011- 2015, bringing the total sample of this study is 75 samples. Methods of data analysis using multiple linear regression analysis.

Based on the results of statistical tests t and F show the results of institutional ownership and managerial ownship does not significant effect on the integrity of financial statements. The audit committee does not negative effect the integrity of the financial statements. While independent directors have significant negative effect and the audit firm tenure has significant of the positive effect on the integrity of financial statements. Simultaneous test conducted to demonstrate the value of Adjusted R Square of 0.220 shows that the value of the dependent variable is the integrity of the financial statements of 22% can be explained by the independent variables are institutional ownership, managerial ownership, audit committees, independent directors and audit tenure.

Keywords : Integrity Financial Report, Corporate Governance, Audit Tenure