

## **ABSTRACT**

*This research aims to know the influence of good corporate governance to the integrity of financial statements with earnings management as mediation variable. The object of this research is companies which is listed on Indonesia Stock Market Exchange and constantly listed on Indonesia Institute for Corporate Governance in 2011 until 2015. This research was done to 9 companies by using quantitative-approach. Data analysis which is used is SEM statistics analysis in the form of Partial Least Square test.*

*The result of this research shows that partially good corporate governance was not affecting earnings management, and the integrity of financial statements as well. Earnings management influence the integrity of financial statements partially. Then earnings management proven not mediating between good corporate governance and the integrity of financial statements.*

*Keywords : good corporate governance, the integrity of financial statements, earnings management.*



## ABSTRAK

Penelitian ini untuk mengetahui pengaruh *good corporate governance* terhadap integritas laporan keuangan dengan manajemen laba sebagai variabel mediasi. Objek penelitian ini adalah perusahaan-perusahaan yang terdaftar di Bursa Efek Indonesia dan secara konsisten terdaftar di *Indonesia Institute for Corporate Governance* selama tahun 2011 – 2015. Penelitian ini dilakukan terhadap 9 perusahaan dengan menggunakan pendekatan kuantitatif. Analisis data yang digunakan yaitu analisis statistik SEM dalam bentuk uji *Partial Least Square*.

Hasil penelitian ini menunjukkan bahwa secara parsial *good corporate governance* tidak berpengaruh terhadap manajemen laba, maupun terhadap integritas laporan keuangan. Manajemen laba berpengaruh terhadap integritas laporan keuangan secara parsial. Kemudian manajemen laba terbukti secara empiris tidak memediasi hubungan antara *good corporate governance* dengan integritas laporan keuangan.

Kata kunci : *good corporate governance*, integritas laporan keuangan, manajemen laba.



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