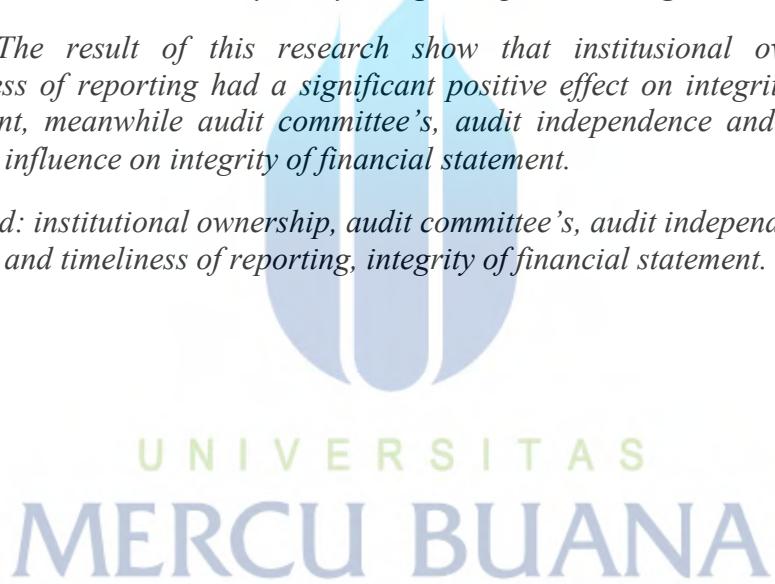## ABSTRACT

This research purpose to analyze the factors that affect the integrity of financial statements. Independent variable in this research is institutional ownership, audit committee's, audit independence, audit quality, and timeliness of reporting.

Population of this research is manufacturing company of various food and beverage sector listed in Indonesia Stock Exchange periode 2013-2016. The sample in this research is 12 companies, selected using purposive sampling method. The data were analyzed by using multiple linear regression analysis.

The result of this research show that institusional ownership and timeliness of reporting had a significant positive effect on integrity of financial statement, meanwhile audit committee's, audit independence and audit quality had not influence on integrity of financial statement.

Keyword: institutional ownership, audit committee's, audit independence, audit quality, and timeliness of reporting, integrity of financial statement.

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ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti empiris tentang analisis faktor-faktor yang mempengaruhi integritas laporan keuangan. Variabel independen yang digunakan adalah kepemilikan institusional, komite audit, independensi audit, kualitas audit, dan ketepatan waktu pelaporan.

Populasi penelitian ini adalah perusahaan manufaktur sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2013-2016. Sampel penelitian berjumlah 12 perusahaan yang dipilih dengan menggunakan metode *purpose sampling.* Data dianalisis menggunakan analisis regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa kepemilikan institusional dan ketepatan waktu pelaporan berpengaruh positif signifikan terhadap integritas laporan keuangan, sedangkan komite audit, independensi audit, dan kualitas audit tidak berpengaruh signifikan terhadap integritas laporan keuangan.

Kata kunci: kepemilikan institusional, komite audit, independensi audit, kualitas audit, ketepatan waktu pelaporan, integritas laporan keuangan