

**PENGARUH *CORPORATE GOVERNANCE*, UKURAN PERUSAHAAN,
DAN *LEVERAGE* TERHADAP INTEGRITAS LAPORAN KEUANGAN**

**(Studi Empiris pada Perusahaan Manufaktur Sektor *Consumer Goods* yang
Terdaftar Di Bursa Efek Indonesia Periode 2013-2016)**

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Abstrak

Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai pengaruh *corporate governance*, ukuran perusahaan dan *leverage* terhadap integritas laporan keuangan yang diukur dengan indeks konservatisme. Tata kelola perusahaan dalam penelitian ini terdiri dari empat komponen yaitu Komisaris Independen, Komite Audit, Kepemilikan Institusional, dan Kepemilikan Manajerial. Sampel penelitian ini adalah perusahaan manufaktur sektor barang konsumsi yang terdaftar di BEI periode 2013-2016, yang ditentukan dengan metode *purposive sampling*. Teknik analisis data yang digunakan adalah analisis regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa mekanisme *corporate governance*, yaitu komisaris independen, kepemilikan institusional, kepemilikan manajerial tidak memiliki pengaruh signifikan terhadap integritas laporan keuangan, namun komite audit berpengaruh signifikan dengan arah koefisien negatif. Sementara itu, ukuran perusahaan dan *leverage* berpengaruh signifikan terhadap integritas laporan keuangan dengan arah koefisien negatif.

Kata Kunci : Integritas Laporan Keuangan, *Corporate Governance*, Ukuran Perusahaan, *Leverage*.

**THE EFFECT OF CORPORATE GOVERNANCE, FIRM SIZE AND
LEVERAGE ON THE INTEGRITY OF THE FINANCIAL STATEMENTS**
*(Empirical Study On Manufacturing Companies Sector Consumer Goods Listed
On The Indonesia Stock Exchange in 2013-2016)*

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ABSTRACT

This study aims to obtain empirical evidence about the influence of corporate governance, firm size and leverage on the integrity of the financial statements are measured by an index of conservatism. Corporate governance in this study consists of four components: Independent Commissioner, Audit Committee, Institutional Ownership and Management Ownership. The sample was manufacturing companies sector consumer goods listed on the Indonesia Stock Exchange in the period of 2013-2016, which is determined by purposive sampling method. The data analysis technique used multiple linear regression analysis.

The result of this research showed that corporate governance mechanism, independent commissioner, institutional ownership and management ownership does not significantly influence on the integrity of the financial statements, but audit committee does significantly influence with negative coefficient direction. Meanwhile, firm size and leverage does significantly influence on the integrity of the financial statements, with negative coefficient direction.

Keywords : Integrity of the Financial Statements, Corporate Governance, Firm Size, Leverage.