

## ABSTRACT

*This study aims to determine the effect of applying good corporate governance, company size, and leverage on the integrity of financial statements. The sample used is secondary data from the annual report of the Property, Real Estate and Building Construction companies listed on the Indonesia Stock Exchange (IDX) for the 2015-2018 period.*

*Samples were taken by purposive sampling method by meeting the sample selection criteria. The sample in this study were 48 data during the 2015-2018 period. In this study, the hypotheses were tested using multiple linear regression.*

*The results showed that variable independent commissioner and leverage has significant influence to integrity of financial statements. Meanwhile managerial ownership, institutional ownership, and firm size do not have a influence to integrity of financial statements.*

*Keyword: managerial ownership, institutional ownership, independent commissioners, firm size, leverage, financial statement integrity.*



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## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh penerapan *good corporate governance*, ukuran perusahaan, dan *leverage* terhadap integritas laporan keuangan. Sampel yang digunakan adalah data sekunder yang berasal dari *annual report* perusahaan Sektor *Property, Real Estate dan Building Construction* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2018.

Sampel diambil dengan metode *purposive sampling* dengan memenuhi kriteria pemilihan sampel. Sampel pada penelitian ini ada sebanyak 48 data selama periode 2015-2018. Dalam penelitian ini, hipotesis diuji menggunakan regresi linier berganda.

Hasil penelitian menunjukkan bahwa variabel komisaris independen dan *leverage* berpengaruh signifikan terhadap integritas laporan keuangan. Sedangkan kepemilikan manajerial, kepemilikan institusional, dan ukuran perusahaan tidak berpengaruh terhadap integritas laporan keuangan.

Kata Kunci : Kepemilikan manajerial, kepemilikan institusional, komisaris independen, ukuran perusahaan, *leverage*, integritas laporan keuangan.



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