

ABSTRACT

This study aims to obtain empirical evidence about the effect of independence and corporate governance on the Integrity of Financial Statement. The independent variable used in this study is independence and corporate governance as measured by institutional ownership, managerial ownership, independent commissioner, and audit committee. The dependent variable used is Integrity of Financial Statement as measured by market to book value.

The population in this study is a manufacture company listed on the Indonesia Stock Exchange (IDX) in the period 2014-2017. The research sample was collected by purposive sampling method with a total of 80 samples. Data analysis method uses multiple linear regression analysis.

*Based on the results of *t* and *F* statistical tests, the results of independence do not affect on Integrity of Financial Statement. Institutional ownership have a positive effect on Integrity of Financial Statement. Managerial ownership has a negative effect on Integrity of Financial Statement. Independent commissioner do not affect on Integrity of Financial Statement and audit committees negative effect on Integrity of Financial Statement. Simultaneous tests conducted showed Adjusted R Square value of 0.947 this value indicates that the dependent variable of Integrity of Financial Statement as measured by market to book value can be explained by 94,7% by independent variables namely independence, institutional ownership, managerial ownership, independent commissioner and audit committee.*

Keywords: Independence, Institutional Ownership, Managerial Ownership, Independent Commissioner and Audit Committee, market to book value.

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ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti empiris tentang pengaruh independensi dan *corporate governance* terhadap integritas laporan keuangan. Variabel independen yang digunakan dalam penelitian ini adalah independensi dan *corporate governance* yang diukur dengan kepemilikan institusional, kepemilikan manajerial, komisaris independen dan komite audit. Variabel dependen yang digunakan adalah integritas laporan keuangan yang diukur dengan *market to book value*.

Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2014-2017. Sampel penelitian dikumpulkan dengan metode *purposive sampling* dengan total 80 sampel. Metode analisis data menggunakan analisis regresi linear berganda.

Berdasarkan hasil uji statistik t dan F menunjukkan hasil independensi tidak berpengaruh terhadap integritas laporan keuangan, kepemilikan institusional berpengaruh positif terhadap integritas laporan keuangan, kepemilikan manajerial berpengaruh negatif terhadap integritas laporan keuangan, komisaris independen tidak berpengaruh terhadap integritas laporan keuangan dan komite audit berpengaruh negatif terhadap integritas laporan keuangan. Uji simultan yang dilakukan menunjukkan nilai *Adjusted R Square* sebesar 0,947 nilai ini menunjukkan bahwa variabel dependen integritas laporan keuangan diukur dengan *market to book value* dapat dijelaskan sebesar 94,7% oleh variabel independen yaitu independensi, kepemilikan institusional, kepemilikan manajerial, komisaris independen dan komite audit.

Kata kunci : independensi, kepemilikan institusional, kepemilikan manajerial, komisaris independen, komite audit, *market to book value*.



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