

ABSTRACT

This research aims to analyze and prove empirically the effect of Leverage, Profitability, Institutional Ownership, Managerial Ownership, Independent Board of Commissioners, and Audit Committee on Financial Report Quality (Study on Manufacturing Companies Listed on the Indonesia Stock Exchange 2015-2020 Period). This research is based on secondary data obtained from the company's annual reports and annual financial statements. There are 60 companies out of a total of 193 companies in this study, which in selecting the sample used the technique purposive sampling. Meanwhile, for data processing in this study, using the method of multiple linear regression analysis and processed with Microsoft Excel software and IBM SPSS Statistics 25.0.

The research results show that, (1) Leverage has a significant positive effect on the quality of financial reports. (2) Profitability has a significant negative effect on the quality of financial reports. (3) Institutional ownership has no significant effect on the quality of financial reports. (4) Managerial ownership has a significant positive effect on the quality of financial reports. (5) The board of independent commissioners has a significant negative effect on the quality of financial reports. (6) the audit committee has a significant negative effect on the quality of financial statements.

Keywords: Leverage, Profitability, Institutional Ownership, Ownership Managerial, Independent Board of Commissioners, Audit Committee, and Quality of Financial Reports

MERCU BUANA

ABSTRAK

Penelitian yang dilakukan ini bertujuan untuk menganalisis dan membuktikan secara empiris Pengaruh *Leverage*, Profitabilitas, Kepemilikan Institusional, Kepemilikan Manajerial, Dewan Komisaris Independen, dan Komite Audit terhadap Kualitas Laporan Keuangan (Studi Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2015-2020). Penelitian ini berdasarkan data sekunder yang diperoleh dari laporan tahunan perusahaan dan laporan keuangan tahunan. Terdapat 60 perusahaan dari total 193 perusahaan dalam penelitian ini, yang dalam pemilihan sampelnya menggunakan teknik *purposive sampling*. Sedangkan untuk pengolahan data pada penelitian ini, dengan menggunakan metode analisis regresi linier berganda dan diolah dengan *software Microsoft Excel* dan *IBM SPSS Statistics 25.0*.

Hasil penelitian menunjukkan bahwa, (1) *Leverage* berpengaruh positif signifikan terhadap kualitas laporan keuangan. (2) Profitabilitas berpengaruh negatif signifikan terhadap kualitas laporan keuangan. (3) Kepemilikan institusional tidak berpengaruh signifikan terhadap kualitas laporan keuangan. (4) Kepemilikan manajerial berpengaruh positif signifikan terhadap kualitas laporan keuangan. (5) Dewan komisaris independen berpengaruh negatif signifikan terhadap kualitas laporan keuangan. (6) Komite audit berpengaruh negatif signifikan terhadap kualitas laporan keuangan.

Kata Kunci : *Leverage*, Profitabilitas, Kepemilikan Institusional, Kepemilikan Manajerial, Dewan Komisaris Independen, Komite Audit, dan Kualitas Laporan Keuangan

UNIVERSITAS
MERCU BUANA