

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh struktur *Good Corporate Governance* terhadap integritas laporan keuangan dan dampaknya pada kualitas laporan keuangan. Populasi dalam penelitian adalah perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia tahun 2016 - 2020. Sampel penelitian dipilih dengan menggunakan teknik *purposive sampling* dan diperoleh sampel 31 perusahaan dengan periode waktu 5 tahun sehingga diperoleh 155 sampel. Teknik analisis data dilakukan dengan menggunakan regresi data panel dan pengujian hipotesis menggunakan *evIEWS 11* dan *sobel test*. Integritas laporan keuangan diproksikan dengan Kepemilikan Institusional, Kepemilikan Manajerial, Dewan Komisaris Independen dan Komite Audit. Integritas laporan keuangan diproksikan dengan *Price Book Value*. Kualitas laporan keuangan diproksikan dengan ketepatan waktu pelaporan keuangan (*timeliness*). Berdasarkan hasil analisis regresi data panel dengan taraf signifikansi 10%, hasil penelitian ini menunjukkan bahwa hanya Kepemilikan Manajerial berdampak pada kualitas laporan keuangan. Untuk variabel lainnya tidak berpengaruh terhadap integritas laporan keuangan dan tidak berdampak pada kualitas laporan keuangan.

Kata Kunci: *Good Corporate Governance, Integritas Laporan Keuangan, Price Book Value, Kualitas Laporan Keuangan, Timeliness.*



ABSTRACT

This research aims to examine the influence of the Good Corporate Governance structure on the integrity of financial statement and its impact on quality of financial reporting. By taking this population research, energy sector companies listed on the Indonesia Stock Exchange in 2016- Year 2020. The research sample was selected using purposive sampling technique and obtained a sample of 31 companies with period 5 years so that 155 samples were obtained . Data analysis techniques were performed using data panel regression and hypothesis testing using eviws 11 and sobel test. Good Corporate Governance is proxied by Institutional ownership, Managerial ownership, Independent Board on Directors, and Audit Commitees. Integrity of financial statement is proxied by Price Book Value. Financial reporting quality is proxied by Timeliness. Based on the results data panel regression analysis with a significance level of 10%, then the results. This study shows that only the managerial ownership variables has an impact on financial reporting quality. For other variables have no effect on the integrity of financial statements and have no impact on financial reporting quality.

Keywords: *Good Corporate Governance, Integrity of Financial Statements, Price Book Value, Financial Reporting Quality, Timeliness*

