

**THE INFLUENCE OF INSTITUTIONAL OWNERSHIP,
INDEPENDENT COMMISSIONER, AND LEVERAGE
TOWARDS INTEGRITY OF THE FINANCIAL STATEMENT**

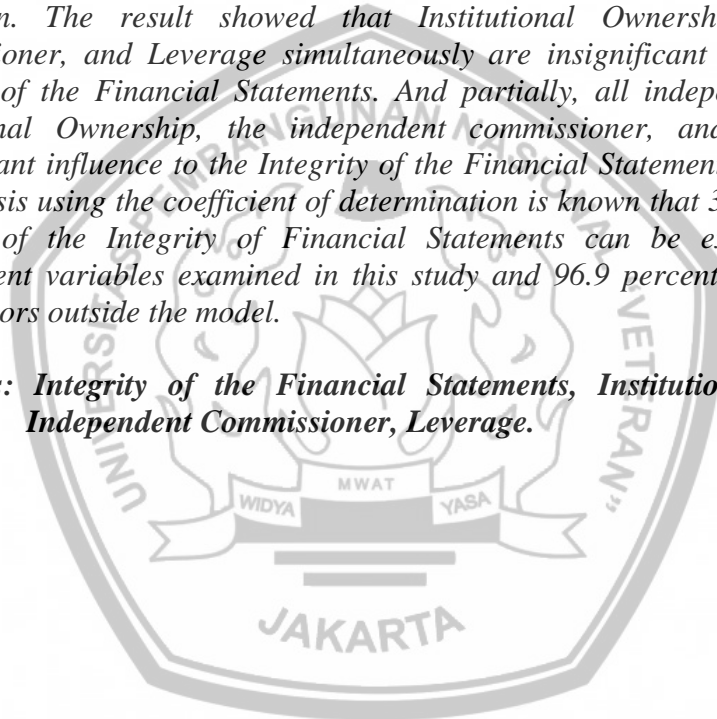
by

Niken Ayu Larasati

Abstract

The main purpose of this study is to examine the influence of variable Institutional Ownership, Independent Commissioner, and Leverage towards Integrity of the Financial Statements which is proxied by the index of conservatism. The study population is a banking company listed on the Indonesia Stock Exchange (BEI) during the year in 2009-2011. The research sample totaling 23 banking companies in accordance with the characteristics of the sample selection by purposive sampling method. Data analysis using multiple linear regression. The result showed that Institutional Ownership, Independent Commissioner, and Leverage simultaneously are insignificant influence to the Integrity of the Financial Statements. And partially, all independent variables Institutional Ownership, the independent commissioner, and Leverage are insignificant influence to the Integrity of the Financial Statements. The results of the analysis using the coefficient of determination is known that 3.1 percent of the variable of the Integrity of Financial Statements can be explained by the independent variables examined in this study and 96.9 percent is explained by other factors outside the model.

Keywords: *Integrity of the Financial Statements, Institutional Ownership, Independent Commissioner, Leverage.*



PENGARUH KEPEMILIKAN INSTITUSIONAL, KOMISARIS INDEPENDEN DAN *LEVERAGE* TERHADAP INTEGRITAS LAPORAN KEUANGAN

oleh
Niken Ayu Larasati
Abstrak

Penelitian ini bertujuan untuk menguji pengaruh variabel Kepemilikan Institusional, Komisaris Independen, dan *Leverage* terhadap Integritas Laporan Keuangan yang diproksikan dengan indeks konservatisme. Populasi penelitian adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun tahun 2009-2011. Sampel penelitian berjumlah 23 perusahaan perbankan yang sesuai dengan karakteristik pemilihan sampel dengan metode *purposive sampling*. Analisis data penelitian menggunakan regresi linier berganda. Hasil penelitian menunjukkan bahwa variabel Kepemilikan Institusional, Komisaris Independen, dan *Leverage* secara bersama-sama tidak berpengaruh signifikan terhadap Integritas Laporan keuangan. Dan secara parsial, seluruh variabel independen yaitu Kepemilikan Institusional, Komisaris Independen, dan *Leverage* tidak berpengaruh signifikan terhadap Integritas Laporan Keuangan. Hasil analisis menggunakan koefisien determinasi diketahui bahwa 3,1 persen dari variabel Integritas Laporan Keuangan dapat dijelaskan oleh variabel bebas yang diteliti dalam penelitian ini dan 96,9 persen dijelaskan oleh faktor-faktor lain di luar model.

Kata Kunci : Integritas Laporan Keuangan, Kepemilikan Institusional, Komisaris Independen, *Leverage*.