

**THE INFLUENCE OF INDEPENDENT COMMISSIONER, AUDIT
QUALITY AND AUDIT COMMITTEES TOWARDS INTEGRITY OF
THE FINANCIAL STATEMENT**

By

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Abstract

The main purpose of this study is to examine the influence of variable Independent Commissioner, Audit Quality and Audit Committees towards Integrity of the Financial Statements which is proxied by the discretionary accruals. The study population is the manufacturing sector goods and consumption company listed on the Indonesia Stock Exchange (BEI) during the year in 2010-2012. The research sample totaling 10 companies in accordance with the characteristics of the sample selection by purposive sampling method. Data analysis using multiple linear regression. The result showed that Independent Commissioner, Audit Quality and Audit Committees simultaneously and partially are insignificant influence to the Integrity of the Financial Statements.

Keywords: Audit Committees, Audit Quality, Independent Commissioner



PENGARUH KOMISARIS INDEPENDEN, KUALITAS AUDIT DAN KOMITE AUDIT TERHADAP INTEGRITAS LAPORAN KEUANGAN

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Abstrak

Penelitian ini bertujuan untuk menguji variabel Komisaris Independen, Kualitas Audit, dan Komite Audit terhadap Integritas Laporan Keuangan yang diprosikan dengan Manajemen Laba. Populasi penelitian adalah perusahaan manufaktur sektor barang dan konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2010-2012. Sampel penelitian berjumlah 14 perusahaan yang sesuai dengan karakteristik pemilihan sampel dengan metode *purposive sampling*. Analisis data penelitian menggunakan regresi linear berganda. Hasil penelitian menunjukkan bahwa variabel Komisaris Independen, Kualitas Audit, dan Komite Audit secara bersama-sama (simultan) dan secara parsial tidak berpengaruh signifikan terhadap Integritas Laporan Keuangan.

Kata kunci : Komisaris Independen, Komite Audit, Kualitas Audit

