

**THE INFLUENCE OF AUDITORS INDEPENDENT, CORPORATE
GOVERNANCE AND AUDIT QUALITY IN THE INTEGRITY OF
FINANCIAL STATEMENT**

By

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Abstrac

This study is performed to examine the influence of auditors independent, corporate governance and audit quality in the integrity of financial statements in manufacturing companies in Indonesia Stock Exchange over periode 2009 to 2010. The population of this researchis 33 manufacturing companies consumer goods sector listed on the Stock Exchange of Indonesia from 2010-2012. The data derived is obtained based on corporate finance reporting that at publication. It is gained amount of 15 companies for 33 companies those are clacified in manufacturing companies consumer goods sector in Indonesia Stock Exchange. The analysis technique used here is multiple linear regression and hypothesis testing using t-statistics and F-statistic with level significance of 5%. The result show that the auditors independent, audit committee, independent commissioners and audit quality no significant effect on the integrity of the financial statement.

Keywords : Auditors Independent, Audit Committee, Independent commissioners, Audit Quality

PENGARUH INDEPENDENSI AUDITOR, MEKANISME *CORPORATE GOVERNANCE*, DAN KUALITAS AUDIT TERHADAP INTEGRITAS LAPORAN KEUANGAN

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Abstrak

Penelitian ini dilakukan untuk menguji pengaruh variabel independensi audit, komite audit, komisaris independen dan kualitas audit terhadap integritas laporan keuangan pada perusahaan manufaktur di Bursa Efek Indonesia periode 2010-2012. Populasi dalam penelitian ini sejumlah 33 perusahaan manufaktur sektor barang konsumsi yang terdaftar di Bursa Efek Indonesia periode 2010-2012. Data diperoleh dari laporan keuangan tahunan yang dipublikasi. Diperoleh jumlah sampel 15 perusahaan dari 33 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2010-2012. Teknik analisis yang digunakan adalah regresi linear berganda dan uji hipotesis menggunakan t-statistik serta F-statistik dengan tingkat kepercayaan 5%. Hasil penelitian menunjukkan bahwa independensi auditor, komite audit, komisaris independen dan kualitas audit tidak berpengaruh signifikan terhadap integritas laporan keuangan.

Kata Kunci : Independensi Auditor, Komite Audit, Komisaris Independen, Kualitas Audit