

EFFECT OF INSTITUTIONAL OWNERSHIP, MANAGERIAL OWNERSHIP, AUDITOR SPECIALIZATION INDUSTRY, AND AUDITOR SWITCHING ON INTEGRITY OF FINANCIAL REPORT

By

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Abstract

This study aims to determine the influence of Institutional Ownership, Managerial Ownership, Auditor Industry Specialization and Auditor Switching on Integrity of the Financial Performance. This research used in this study is Manufacture Companies listed on IDX 2015-2017. The technique of determining the sample using purposive sampling method. The secondary data in this study comes from IDX.. A total sample of 34 was obtained with a total of 102 samples. Hypothesis testing in this study using Multiple Linear Regression Analysis. Partial research results show that Institutional Ownership, Managerial Ownership, Auditor Industry Specialization and Auditor Switching does not affect the Integrity of the Financial Performance.

Keywords: Institutional Ownership, Managerial Ownership, Auditor Industry Specialization and Auditor Switching on Integrity of the Financial Performance.

PENGARUH KEPEMILIKAN INSTITUSIONAL, KEPEMILIKAN MANAJERIAL, SPESIALISASI INDUSTRI AUDITOR DAN PERGANTIAN AUDITOR TERHADAP INTEGRITAS LAPORAN KEUANGAN

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh Kepemilikan Institusional, Kepemilikan Manajerial, Spesialisasi Industri Auditor dan Pergantian Auditor terhadap Integritas Laporan Keuangan. Penelitian ini menggunakan Perusahaan Manufaktur yang terdaftar di BEI sebagai populasi. Teknik penentuan sampel menggunakan metode *purposive sampling*. Data sekunder dalam penelitian ini berasal dari situs resmi idx. Diperoleh jumlah sampel sebanyak 34 dengan menghasilkan total 102 sampel. Pengujian hipotesis dalam penelitian ini menggunakan Analisis Regresi Linier Berganda. Hasil penelitian secara parsial menunjukkan bahwa Kepemilikan Institusional, Kepemilikan Manajerial, Spesialisasi Industri Auditor dan Pergantian Auditor tidak berpengaruh terhadap Integritas Laporan Keuangan.

Kata Kunci: Kepemilikan Institusional, Kepemilikan Manajerial, Spesialisasi Industri Auditor dan Pergantian Auditor terhadap Integritas Laporan Keuangan.