

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

***By***

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***Abstract***

*This study aimed to examine the effect of variable Institutional Ownership, Independent Commissioner and the Integrity Audit Committee Financial Statements with Management Earnings proxy. The study population is a basic chemical manufacturing industry sectors listed on the Indonesia Stock Exchange (IDX) during the year 2010-2012. Sampel numbered 12 companies manufacturing basic chemical industry sector in accordance with the characteristics of the sample by the method of purposive selection sampling. Analisis research output using regression linear. Research shows that variable Institutional Ownership, independent Commissioner, Audit Comite together no significant effect on the Integrity Reports finance. And partially, the entire Institutional Ownership is the independent variable, the independent Commissioner and Audit Committee no significant effect on the Integrity finance. report analyzes using known coefficient of determination that -3.5 percent of variable integrity financial Statements which is equal to zero meaning that there is no influence of institutional ownership variables, independent directors, and the audit committee of the integrity of the financial statements .*

*Keywords : Audit Committee, Independent Commissioner, Integrity Financial Statement, and Institutional Ownership*

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

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**Abstrak**

Penelitian ini bertujuan untuk menguji pengaruh variabel Kepemilikan Institusional, Komisaris Independen, dan Komite audit terhadap Integritas Laporan Keuangan yang diprosikan dengan Manajemen Laba. Populasi penelitian adalah perusahaan manufaktur sektor industri dasar kimia yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2010-2012. Sampel penelitian berjumlah 12 perusahaan manufaktur sektor industri dasar kimia 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 Komite Audit secara bersama-sama tidak berpengaruh signifikan terhadap Integritas Laporan keuangan. Dan secara parsial, seluruh variabel independen yaitu Kepemilikan Institusional, Komisaris Independen, dan Komite Audit tidak berpengaruh signifikan terhadap Integritas Laporan Keuangan. Hasil analisis menggunakan koefisien determinasi diketahui bahwa -3,5 persen dari variable Integritas Laporan Keuangan yang artinya sama dengan nol, bahwa tidak ada pengaruh variabel kepemilikan institusional, komisaris independen, dan komite audit terhadap integritas laporan keuangan.

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