

***INFLUENCE OF INSTITUTIONAL, AUDIT COMMITTEE
INDEPENDENCE OF INTEGRITY FINANCIAL STATEMENT***

By

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Abstract

This research was conducted to examine the influence of Institutional Ownership, Audit Committee Independence Of Integrity Financial Statements in companies engaged in manufacturing and various industries in Indonesia Stock Exchange 2010-2012 period. The population in this study some 48 companies and various industries located in the Indonesia Stock Exchange 2010-2012 period. Data obtained from annual reports and company financial statements are published. Number of samples acquired 11 companies. The analysis technique used is multiple linear regression. The results showed that Institutional Ownership, Audit Committee, Independence effect was not significant for the Integrity of Financial Statements. expected to investors in the Indonesia Stock Exchange in order to pay attention to other factors that affect the integrity of financial statements in making their investment.

Keywords: Institutional Ownership, Audit Committee, Independence

PENGARUH KEPEMILIKAN INSTITUSIONAL, KOMITE AUDIT DAN INDEPENDENSI TERHADAP INTEGRITAS LAPORAN KEUANGAN

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Abstrak

Penelitian ini dilakukan untuk menguji pengaruh Kepemilikan Institusional, Komite Audit dan Independensi Terhadap Integritas Laporan Keuangan pada perusahaan manufaktur yang bergerak dibidang Aneka Industri di Bursa Efek Indonesia periode 2010-2012. Populasi dalam penelitian ini sejumlah 48 perusahaan Aneka Industri yang terdapat di Bursa Efek Indonesia periode 2010-2012. Data diperoleh dari laporan tahunan dan laporan keuangan perusahaan yang dipublikasi. Diperoleh jumlah sampel sebanyak 11 perusahaan. Teknik analisis yang digunakan adalah regresi linier berganda. Hasil penelitian menunjukkan bahwa Kepemilikan Institusional, Komite Audit dan Independensi tidak berpengaruh signifikan terhadap Integritas Laporan Keuangan. Diharapkan kepada investor di Bursa Efek Indonesia agar memperhatikan faktor lainnya yang mempengaruhi Integritas Laporan Keuangan dalam mengambil keputusan investasi.

Kata kunci: Kepemilikan Institusional, Komite Audit dan Independensi