

Effect Of Audit Committee, Independent Commissioners, Foreign Ownership And Audit Tenure On Integrity Of Financial Statements

By May Wulandari

Abstract

The research is a quantitative research in order to know the influence of audit committee, independent commissioner, foreign ownership and tenure audit towards financial statements integrity. 66 registered companies in Indonesia stock exchange (BEI) over a period of years 2016-2018 for a sample of this research, purposive sampling selected to determine the sample path analysis is analytical technique being used, software used is smartpls 3.2.2 with 5% level of significance, and as a metode is use structural equation model (SEM). Testing shows results (1) audit committee gave negative effect to financial statements integrity, (2) independent commissioner gave no effect to financial statements integrity, (3) foreign ownership also gave no effect to financial statements integrity, (4) tenure audit gave positive effect to financial statements integrity.

Keywords: Audit Committee, Independent Commissioner, Foreign Ownership Audit Tenure, Integrity Of Financial Statements.

Pengaruh Komite Audit, Komisaris Independen, Kepemilikan Asing Dan *Audit Tenure* Terhadap Integritas Laporan Keuangan

Oleh May Wulandari

Abstrak

Penelitian ini adalah penelitian kuantitatif untuk tujuan mengetahui pengaruh komite audit, komisaris independen, kepemilikan asing dan *audit tenure* terhadap integritas laporan keuangan. 66 perusahaan manufaktur yang terdaftar di bursa efek Indonesia (BEI) selama tahun 2016-2018 yang dijadikan sampel penelitian ini, *purposive sampling* dipilih untuk menentukan sampel, analisis jalur adalah teknik analisis yang digunakan, *software* yang digunakan *smartpls* 3.2.2 5% dengan tingkat signifikansi, *structural equation model* (SEM) metode yang digunakan penelitian ini. Pengujian menunjukkan hasil (1) komite audit berpengaruh negatif terhadap integritas laporan keuangan, (2) komisaris independen tidak mempengaruhi integritas laporan keuangan, (3) kepemilikan asing tidak mempengaruhi integritas laporan keuangan, (4) *audit tenure* berpengaruh positif terhadap integritas laporan keuangan.

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