

Determination Of Integrity Of Financial Statements In Indonesia

By Intan Nurul Oktaviani

Abstract

This study was conducted to determine the effect of independent commissioners, institutional ownership, managerial ownership, audit quality, auditor industry specialization, and company size on the integrity of financial statements. The population in this study are non-financial public listed companies listed on the Indonesia Stock Exchange in the period 2016 - 2018 as many as 591 companies. Sampling was done through a purposive sampling method and collected 400 research data samples. Hypothesis testing in this test uses Multiple Linear Regression Analysis with SPSS version 25 and a significance level of 5% (0.05). R square adjusted value of 36.9%, meaning that the integrity of the financial statements is influenced by the variables in this study. The results of the test show that: 1) independent commissioners and auditor industry specialization have a significant negative effect on the integrity of financial statements; 2) institutional ownership, audit quality and company size have a significant positive effect on the integrity of financial statements; 3) managerial ownership does not affect the integrity of financial statements.

Keywords : *Independent Commissioner, Institutional Ownership, Managerial Ownership, Audit Quality, Auditor Industry Specialization, CompanySize, Integrity of Financial Statements.*

Determinasi Integritas Laporan Keuangan Di Indonesia

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Abstrak

Penelitian ini dilakukan untuk mengetahui pengaruh komisaris independen, kepemilikan institusional, kepemilikan manajerial, kualitas audit, spesialisasi industri auditor, dan ukuran perusahaan terhadap integritas laporan keuangan. Populasi dalam penelitian ini adalah perusahaan go public non keuangan yang terdaftar di Bursa Efek Indonesia pada periode 2016 – 2018 sebanyak 591 perusahaan. Pengambilan sampel dilakukan melalui metode purposive sampling dan terkumpul 400 sampel data penelitian. Pengujian hipotesis dalam pengujian ini menggunakan Analisa Regresi Linier Berganda dengan program SPSS versi 25 dan tingkat signifikansi sebesar 5% (0,05). Nilai adjustes R square sebesar 36,9%, artinya integritas laporan keuangan dipengaruhi oleh variabel – variabel di dalam penelitian ini. Hasil dari pengujian diperoleh hasil bahwa : 1) komisaris independen dan spesialisasi industri auditor berpengaruh signifikan negatif terhadap integritas laporan keuangan; 2) kepemilikan institusional, kualitas audit dan ukuran perusahaan berpengaruh signifikan positif terhadap integritas laporan keuangan; 3) kepemilikan manajerial tidak berpengaruh terhadap integritas laporan keuangan.

Kata Kunci : Komisaris Independen, Kepemilikan Institusional, Kepemilikan Manajerial, Kualitas Audit, Spesialisasi Industri Auditor, Ukuran Perusahaan, Integritas Laporan Keuangan.