

***The Influence of Profit Management, Tenure
Audit and Independent Commissioners on the Integrity of Financial
Statements***

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Abstract

This research is a quantitative research that aims to analyze the influence of profit management, tenure audits and independent commissioners on the integrity of financial statements. The integrity of financial statements is proxied by conservative indices using the Market to book ratio i.e. the value of the share price and the value of the equity book. This research uses sekunder data, which is an annual company of financial sector companies with banking sub-sectors listed on the Indonesia Stock Exchange for the period 2015-2018. The total sample studied was 160 samples using multiple linear regression models as a method of analysis with data processing tools spss. The results of this study prove that profit management has a significant negative effect, independent commissioners have a significant positive effect while tenure audits do not have the most influence on the integrity of financial statements.

Keywords: Profit Management, Tenure Audit, Independent Commissioner, Financial Report Integrity.

Pengaruh Manajemen Laba, Audit *Tenure* dan Komisaris Independen Terhadap Integritas Laporan Keuangan

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Abstrak

Penelitian ini merupakan Penelitian kuantitatif yang bertujuan untuk menganalisis pengaruh manajemen laba, audit *tenure* dan komisaris independen terhadap integritas laporan keuangan. Integritas laporan keuangan diproksikan dengan indeks konservatif menggunakan Market to book ratio yaitu nilai harga saham dan nilai buku ekuitas. Penelitian ini menggunakan data sukunder, yaitu perusahaan tahunan perusahaan sektor keuangan dengan sub sector perbankan yang terdaftar di Bursa Efek Indonesia periode 2015-2018. Total sampel yang diteliti adalah 160 sampel dengan menggunakan model regresi linear berganda sebagai metode analisis dengan alat olah data spss. Hasil Penelitian ini membuktikan bahwa manajemen laba berpengaruh negatif signifikan, komisaris independen berpengaruh positif signifikan sedangkan audit *tenure* tidak memiliki pengaruh terhadap integritas laporan keuangan.

Kata Kunci: Manajemen Laba, Audit *Tenure*, Komisaris Independen, Integritas Laporan Keuangan