

**ANALISIS PENGARUH MEKANISME *CORPORATE GOVERNANCE* DAN
KUALITAS AUDIT TERHADAP INTEGRITAS LAPORAN KEUANGAN (Studi
Empiris pada Perusahaan *Property* dan *Real Estate* yang Terdaftar di Bursa Efek
Indonesia Tahun 2012-2014)**

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh mekanisme *corporate governance* (kepemilikan institusional, kepemilikan manajerial, komite audit, dan komisaris independen) dan kualitas audit terhadap integritas laporan keuangan. Penelitian ini menggunakan sampel perusahaan *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2010-2014. Terdapat 32 perusahaan *property* dan *real estate* selama 3 tahun pengamatan ini. Berdasarkan metode *purposive sampling* terdapat 96 data observasi. Data dianalisis dengan menggunakan regresi logistik.

Berdasarkan hasil penelitian ini, disimpulkan bahwa hanya komisaris independen yang berpengaruh signifikan terhadap kenaikan integritas laporan keuangan, sedangkan kepemilikan institusional, kepemilikan manajerial, komite audit, dan kualitas audit tidak berpengaruh terhadap integritas laporan keuangan

Kata Kunci: Integritas Laporan Keuangan, Mekanisme *Corporate Governance*, Kualitas Audit

**THE EFFECT OF CORPORATE GOVERNANCE MECHANISM AND QUALITY OF
PUBLIC ACCOUNTANT ON THE INTEGRITY OF FINANCIAL STATEMENT**
*(Empirical Study in Property and Real Estate Companies in Indonesia Stock Exchange
Period 2012-2014)*

ABSTRACT

This research purpose to check the effects of corporate governance mechanisms (institutional ownership, managerial ownership, audit committees, and independent directors) and quality of public accountant on the integrity of financial statements. This research used sample of property and real estate companies which is listed in Indonesia Stock Exchange during 2012-2014 period. There are 32 property and real estate companies with 3 years observation in this research. Based on purposive sampling method, research sample total is 96 observation. Hypothesis in this research tested by logistic regression.

Results of this research indicates that only independent directors has significant influence to increasing integrity of financial statement. But institutional ownership, managerial ownership, audit committees, and quality of public accountant don't influence on the integrity of financial statement.

Key Words : *Integrity of Financial Statement, Corporate Governance Mechanisms, Quality of Public Accountant*

