

## **ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh komite audit, komisaris independen, kepemilikan institusional, kepemilikan manajerial, pergantian auditor dan ukuran perusahaan terhadap integritas laporan keuangan pada perusahaan manufaktur yang terdaftar di BEI Periode Tahun 2016-2018

Populasi yang digunakan dalam penelitian ini adalah seluruh perusahaan manufaktur yang *go public* dan sahamnya terdaftar di Bursa Efek Indonesia (BEI) tahun 2016-2018. Teknik pengambilan sampel dalam penelitian ini adalah *purposive sampling*. Data yang diperoleh dianalisis dengan menggunakan analisis regresi linear berganda.

Hasil pengujian hipotesis dapat disimpulkan bahwa komisaris independen, kepemilikan institusional, kepemilikan manajerial, dan ukuran perusahaan berpengaruh positif terhadap integritas laporan keuangan, sedangkan Komite audit dan pergantian auditor berpengaruh negatif terhadap integritas laporan keuangan.

Kata kunci: komite audit, komisaris independen, kepemilikan institusional, kepemilikan manajerial, pergantian auditor, ukuran perusahaan dan integritas laporan keuangan.

## ***ABSTRACT***

*This study aims to determine the effect of audit committees, independent commissioners, institutional ownership, managerial ownership, change of auditors and company size on the integrity of financial statements in manufacturing companies listed on the Indonesia Stock Exchange Period 2016-2018. The population used in this study were all manufacturing companies that went public and their shares were listed on the Indonesia Stock Exchange (BEI) in 2016-2018. The sampling technique in this study was purposive sampling. The data obtained were analyzed using multiple linear regression analysis. The results of hypothesis testing can be concluded that independent commissioners, institutional ownership, managerial ownership, and company size have a positive effect on the integrity of financial statements, while the audit committee and auditor turnover have a negative effect on the integrity of financial statements.*

*Keywords:* audit committee, independent commissioner, institutional ownership, managerial ownership, change of auditors, company size and financial statement integrity