

ABSTRACT

Financial statement is the most important component in a company, because the financial statements will be used by stockholders, investors, and related parties in making decision with the continuance of the company. This research is examine the empirical evidence about the influence of corporate governance mechanism consisting of institusional ownership, managerial ownership, independent commisioner, and audit commite; leverage, audit report lag, and audit tenure for the integrity of financial statements. Integrity of financial statements is measured by the conservatism index. This study used a purposive sampling in the sample selection and retrieved as many as 108 sample research properties, real estate, and building construction companies and listed on the Stock Exchange 2011-2016 period. The logistic regression analysis is used as the data analysis technique.

The research results showed that managerial ownership and audit committee have positif and significant effect. However, the institusional ownership, independent commisioner, and audit report lag have not significant influence to integrity of financial statement. Then, leverage and audit tenure have negative and significant effect with integrity of financial statement.

Keywords: *Corporate Governance, Managerial Ownership, Institusional Ownership, Independent Commisioner, Audit Commite, Leverage, Audit Report Lag, and Audit Tenure*

ABSTRAK

Laporan keuangan merupakan komponen paling penting bagi perusahaan, hal tersebut karena laporan keuangan digunakan oleh pemegang saham, investor, serta pihak-pihak yang terkait dalam hal pengambilan keputusan terkait dengan kelangsungan usaha perusahaan. Penelitian ini bertujuan untuk menguji pengaruh mekanisme corporate governance yang terdiri dari kepemilikan manajerial, kepemilikan institusional, komisaris independen, dan komite audit; serta leverage, audit report lag, dan audit tenure terhadap integritas laporan keuangan. Integritas laporan keuangan diukur menggunakan index konservatisme. Penelitian ini menggunakan metode purposive sampling, metode ini menggunakan pemilihan sampel sebanyak 108 perusahaan property, real estate, dan building construction dan terdaftar di BEI selama periode 2011-2016. Teknik analisis data dalam penelitian ini menggunakan analisis regresi logistik.

Penelitian ini menunjukkan bahwa kepemilikan manajerial dan komite audit memiliki pengaruh positif dan signifikan. Sedangkan kepemilikan institusional, komisaris independen, dan *audit report lag* tidak berpengaruh signifikan terhadap integritas laporan keuangan, serta *leverage* dan *audit tenure* berpengaruh negatif dan signifikan terhadap integritas laporan keuangan.

Kata Kunci: *Corporate Governance, Kepemilikan Manajerial, Kepemilikan Institusional, Komisaris Independen, Komite Audit, Leverage, Audit Report Lag, dan Audit Tenure*