

INTISARI

Penelitian ini bertujuan untuk menganalisis pengaruh independensi auditor, kualitas audit dan struktur kepemilikan terhadap integritas laporan keuangan. Penelitian ini dilakukan dengan metode kuantitatif terhadap laporan keuangan perusahaan property dan real estate yang terdaftar dalam Bursa Efek Indonesia selama periode 2015-2017. Total sampel penelitian adalah 21 perusahaan yang ditentukan melalui metode *purposive sampling*. Teknik analisis yang digunakan untuk pengujian adalah analisis regresi linear berganda menggunakan SPSS 15.0.

Berdasarkan hasil analisis dapat disimpulkan bahwa kualitas audit berpengaruh positif signifikan terhadap integritas laporan keuangan. Sementara itu independensi auditor, kepemilikan institusional dan kepemilikan manajerial tidak berpengaruh signifikan terhadap integritas laporan keuangan

Kata Kunci : Integritas laporan keuangan, Independensi Auditor, Kualitas Auditor, Struktur Kepemilikan.

ABSTRAK

This study aims to analyze the effect of independence, audit quality and ownership structure (institutional ownership, managerial ownership) towards integrity of financial statements. This study used quantitative method to financial statement of property and real estate industry that listed in Bursa Efek Indonesia period 2015-2017. Total samples in this study are 21 companies that selected with purposive sampling method. Analysis technique used were Analysis technique used multiple linear regression by SPSS 15.0

Based on the analysis it was found, that audit quality has a significantly positive effect on integrity of financial statements. Meanwhile independence, institutional ownership and managerial ownership do not have a significant effect on the integrity of financial statements

Keywords : integrity of financial statements, independence, audit quality and ownership structure (institutional ownership, managerial ownership)