

## ABSTRAK

**Mawar Winda Manalu, NIM 7173520035, Pengaruh Kepemilikan Manajerial, Komite Audit dan Ukuran Perusahaan Terhadap Integritas Laporan Keuangan Pada Perusahaan *Property* dan *Real Estate* yang Terdaftar di BEI Tahun 2017-2020, Skripsi, Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan.**

Permasalahan dalam penelitian ini adalah apakah Kepemilikan Manajerial, Komite Audit, Dan Ukuran Perusahaan Berpengaruh Terhadap Integritas Laporan Keuangan. Tujuan penelitian ini adalah untuk menguji pengaruh Kepemilikan Manajerial, Komite Audit, Dan Ukuran Perusahaan terhadap Integritas Laporan Keuangan pada perusahaan *property* dan *real estate* yang Terdaftar Di Bursa Efek Indonesia periode 2017-2020.

Populasi dalam penelitian ini yaitu seluruh perusahaan *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia periode 2017-2020. Pemilihan sampel dilakukan menggunakan metode *purposive sampling*. Berdasarkan kriteria yang telah ditentukan, diperoleh sampel akhir sebanyak 16 perusahaan, sehingga data observasi berjumlah 64 data. Teknik analisis data yang digunakan adalah analisis statistik deskriptif, uji asumsi klasik (uji normalitas, uji multikolinieritas, uji heterokedastisitas, uji autokorelasi), analisis regresi linear berganda, uji hipotesis (uji *statistic t*, uji *statistic f*), dan koefisien determinasi ( $R^2$ ).

Hasil pengujian penelitian secara simultan menunjukkan nilai signifikansi kepemilikan manajerial, komite audit, dan ukuran perusahaan sebesar 0,013. Sementara secara parsial menunjukkan nilai signifikansi kepemilikan manajerial sebesar 0,110, komite audit sebesar 0,021, dan ukuran perusahaan sebesar 0,482.

Kesimpulan penelitian ini menunjukkan bahwa secara simultan kepemilikan manajerial, komite audit, dan ukuran perusahaan berpengaruh positif secara signifikan terhadap integritas laporan keuangan. Sementara secara parsial kepemilikan manajerial tidak berpengaruh positif terhadap integritas laporan keuangan, komite audit berpengaruh positif dan signifikan terhadap integritas laporan keuangan, dan ukuran perusahaan tidak berpengaruh dan tidak signifikan terhadap integritas laporan keuangan.

**Kata Kunci : Kepemilikan Manajerial, Komite Audit, Ukuran Perusahaan, Integritas laporan Keuangan.**

## ABSTRACT

***Mawar Winda Manalu, NIM 7173520035, The Effect of Managerial Ownership, Audit Committee and Company Size on Financial Statement Integrity in Property and Real Estate Companies Listed on IDX in 2017-2020, Thesis, Accounting, Faculty of Economics, State University of Medan.***

*The problem in this research is whether managerial ownership, audit committee, and company size affect the integrity of financial statements. The purpose of this study was to examine the effect of Managerial Ownership, Audit Committee, and Company Size on the Integrity of Financial Statements in property and real estate companies listed on the Indonesia Stock Exchange for the 2017-2020 period.*

*The population in this study are all property and real estate companies listed on the Indonesia Stock Exchange for the 2017-2020 period. Sample selection was done using purposive sampling method. Based on predetermined criteria, a final sample of 16 companies was obtained, so that the observation data amounted to 64 data. The data analysis technique used is descriptive statistical analysis, classical assumption test (normality test, multicollinearity test, heteroscedasticity test, autocorrelation test), multiple linear regression analysis, hypothesis testing (t statistical test, f statistic test), and coefficient of determination (R<sup>2</sup>).*

*The results of the research test simultaneously showed the significance value of managerial ownership, audit committee, and firm size was 0.013. While partially showing the significance value of managerial ownership is 0.110, the audit committee is 0.021, and the company size is 0.482.*

*The conclusion of this study shows that simultaneously managerial ownership, audit committee, and firm size have a significant positive effect on the integrity of financial statements. While partially managerial ownership has no positive effect on the integrity of financial statements, the audit committee has a positive and significant effect on the integrity of financial statements, and firm size has no and no significant effect on the integrity of financial statements.*

***Keywords: Managerial Ownership, Audit Committee, Company Size, Integrity of Financial Statements.***