

## ABSTRAK

**Guru Laksus Saputra Lumban Tobing. NIM 7173220012. Pengaruh Struktur *Corporate Governance* Dan Ukuran Perusahaan Terhadap Integritas Laporan Keuangan (Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2017-2019). Skripsi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan 2021.**

Permasalahan dalam penelitian ini adalah apakah Kepemilikan Institusional, Kepemilikan Manajerial, Komite Audit, Komisaris Independen Dan Ukuran Perusahaan Berpengaruh Terhadap Integritas Laporan Keuangan. Tujuan penelitian ini adalah untuk menguji pengaruh Kepemilikan Institusional, Kepemilikan Manajerial, Komite Audit, Komisaris Independen Dan Ukuran Perusahaan terhadap Integritas Laporan Keuangan pada perusahaan manufaktur yang Terdaftar Di Bursa Efek Indonesia periode 2017-2019.

Populasi dalam penelitian ini yaitu seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2017-2019. Pemilihan sampel dilakukan menggunakan metode purposive sampling. Berdasarkan kriteria yang telah ditentukan, diperoleh sampel akhir sebanyak 31 perusahaan, sehingga data observasi berjumlah 93 data. Teknik analisis data yang digunakan dalam penelitian ini yaitu menggunakan analisis regresi linear berganda, Uji hipotesis T dan Uji hipotesis F.

Hasil pengujian penelitian secara simultan menunjukkan nilai signifikansi kepemilikan institusional, kepemilikan manajerial, komite audit, komisaris independen dan ukuran perusahaan sebesar 0,000. Sementara secara parsial menunjukkan nilai signifikansi kepemilikan institusional sebesar 0,51, kepemilikan manajerial sebesar 0,517, komite audit sebesar 0,006, komisaris independen sebesar 0,001, dan ukuran perusahaan sebesar 0,021.

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

**Kata Kunci : kepemilikan institusional, kepemilikan manajerial, komite audit, komisaris independen, ukuran perusahaan, integritas laporan keuangan.**

## ABSTRACT

**Guru Laksus Saputra Lumban Tobing. NIM 7173220012. The Effect of Corporate Governance Structure and Company Size on the Integrity of Financial Statements (in Manufacturing Companies Listed on the Indonesia Stock Exchange Period 2017-2019). Thesis, Accounting Study Program, Faculty of Economics, Medan State University 2021.**

The problem in this research is whether institutional ownership, managerial ownership, audit committee, independent commissioner and company size affect the integrity of financial statements. The purpose of this study was to examine the effect of Institutional Ownership, Managerial Ownership, Audit Committee, Independent Commissioner and Company Size on the Integrity of Financial Statements in manufacturing companies listed on the Indonesia Stock Exchange for the period 2017-2019.

The population in this study are all manufacturing companies listed on the Indonesia Stock Exchange for the 2017-2019 period. Sample selection was done using purposive sampling method. Based on the predetermined criteria, the final sample was 31 companies, so that the observation data were 93 data. The data analysis technique used in this research is using multiple linear regression analysis, T hypothesis test and F hypothesis test..

The results of the research test simultaneously show the significance value of institutional ownership, managerial ownership, audit committee, independent commissioner and company size of 0.000. While partially showing the significance value of institutional ownership is 0.51, managerial ownership is 0.517, audit committee is 0.006, independent commissioner is 0.001, and company size is 0.021.

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

**Keywords: institutional ownership, managerial ownership, audit committee, independent commissioners, company size, integrity of financial statements.**