

## ABSTRAK

**Refdi Halomoan Panggabean. 7121220014. Pengaruh Corporate Governance, Ukuran KAP dan Leverage Terhadap Integritas Laporan Keuangan Pada Perusahaan Manufaktur yang Terdaftar Di BEI. Skripsi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2016.**

Penelitian ini bertujuan untuk meneliti pengaruh *corporate governance*, ukuran kap dan *leverage* secara simultan terhadap integritas laporan keuangan pada perusahaan manufaktur yang terdaftar di BEI. *Corporate governance* diprosikan dengan kepemilikan institutional, kepemilikan manajerial, komite audit dan komisaris independen.

Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2013-2014. Dari 139 perusahaan yang terdaftar, dipilih 38 perusahaan sampel dengan menggunakan metode *purposive sampling*. Data yang digunakan dalam penelitian ini adalah data sekunder, dengan mengunduh laporan keuangan dari situs [www.idx.co.id](http://www.idx.co.id). Teknik analisis data yang digunakan adalah statistik deskriptif, uji asumsi klasik dan analisis regresi berganda.

Hasil pengujian hipotesis yang diperoleh dengan taraf signifikan 5% menunjukkan bahwa secara simultan *corporate governance*, ukuran kap dan *leverage* nilai signifikannya yaitu  $0,049 < 0,05$ , yang mengartikan bahwa variabel *corporate governance*, ukuran kap dan *leverage* berpengaruh secara simultan terhadap integritas laporan keuangan.

Kesimpulan dalam penelitian ini adalah *corporate governance*, ukuran kap dan *leverage* berpengaruh secara simultan terhadap integritas laporan keuangan.

**Kata Kunci : Kepemilikan Institutional, Kepemilikan Manajerial, Komite Audit, Komisaris independen, Ukuran KAP, Leverage, Integritas Laporan Keuangan**

## ABSTRACT

**Refdi Halomoan Panggabean. 7121220014. The Influence of Corporate Governance, Size of Accounting Firm and Leverage on Financial Report Integrated on Manufacturing Companies Listed In BEI. Thesis, Accounting Study Program, Faculty of Economic, State University of Medan, 2016**

This study aims to research the influence of corporate governance, the size of accounting firm and leverage simultaneously against financial report integrated on manufacturing companies listed on the Stock Exchange. Corporate governance is proxied by institutional ownership, managerial ownership, the audit committee and independent commissioner

The population in this study are all manufacturing companies listed in Indonesia Stock Exchange period of 2013-2014. Of the 139 listed companies, selected 38 companies sampled using purposive sampling method. The data used in this research is secondary data, by downloading the financial statements of site [www.idx.co.id](http://www.idx.co.id). Data analysis technique used is descriptive statistics, classical assumption test and multiple regression analysis.

The hypothesis testing results obtained with significance level of 5% shows that simultaneous corporate governance, the size of accounting firm and leverage significant value is  $0.049 < 0.05$ , which means that corporate governance variables, the size of accounting firm and leverage simultaneously effect on the financial report integrated.

The conclusion of this study is corporate governance, the size of accounting firm and leverage simultaneously effect on the financial report integrated.

**Keywords: Institutional Ownership, Managerial Ownership, the Audit Committee, independent commissioner, Size of Accounting Firm, Leverage, Financial Report integrated**