

ABSTRAK

Pengaruh Struktur Kepemilikan, *Intellectual Capital*, Kualitas Audit, dan *Leverage* terhadap Integritas Laporan Keuangan (Studi Empiris pada Perusahaan Manufaktur Sektor Industri Barang Konsumsi yang terdaftar di Bursa Efek Indonesia Periode 2017-2021)

Widiawati Dwi Afrilia
5190111064

Penelitian ini bertujuan untuk mengetahui pengaruh struktur kepemilikan, *intellectual capital*, kualitas audit dan *leverage* terhadap integritas laporan keuangan perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia. Integritas laporan keuangan dalam penelitian ini diproksikan menggunakan konservatisme akuntansi model Givoly & Hayn (2002). Teknik pengambilan sampel penelitian ini menggunakan *purposive sampling* dengan jumlah sampel akhir sebanyak 249 sampel selama 2017-2021. Penelitian ini menggunakan uji regresi linear berganda menggunakan alat bantu *Statistical Program for Social Science* (SPSS). Model regresi linear berganda merupakan model regresi yang melibatkan lebih dari satu variabel bebas. Analisis regresi linear berganda dilakukan untuk mengetahui arah dan seberapa besar pengaruh variabel independen terhadap variabel dependen. Hasil penelitian menunjukkan bahwa kepemilikan institusi dalam negeri berpengaruh positif dan signifikan terhadap integritas laporan keuangan, kepemilikan institusi swasta asing berpengaruh positif dan signifikan terhadap integritas laporan keuangan, kepemilikan pemerintah berpengaruh positif dan signifikan terhadap integritas laporan keuangan, kualitas audit berpengaruh negatif dan signifikan terhadap integritas laporan keuangan, *leverage* berpengaruh negatif dan signifikan terhadap integritas laporan keuangan, kepemilikan perorangan, *intellectual capital* tidak berpengaruh terhadap integritas laporan keuangan. Keterbatasan riset ini tidak membedakan proksi *intellectual capital* antara *human capital*, *structural capital* dan *capital employed*. Barangkali dengan membedakan ketiga proksi tersebut masing-masing memiliki pengaruh yang berbeda terhadap integritas laporan keuangan. Selain itu proksi kualitas audit hanya menggunakan ukuran KAP saja. Sehingga hasil penelitian ini kurang mampu menjelaskan hubungan antara kualitas audit dengan integritas laporan keuangan. Untuk penelitian selanjutnya menambahkan proksi lain seperti audit tenure, pengalaman auditor, dan independensi auditor.

Kata kunci: integritas laporan keuangan, struktur kepemilikan, *intellectual capital*, kualitas audit, *leverage*.

ABSTRACT

***Effect of Ownership Structure, Intellectual Capital, Audit Quality, and Leverage on the Integrity of Financial Statements
(Empirical Study of Manufacturing Companies in the Consumer Goods Industry Sector listed on the Indonesia Stock Exchange for the 2017-2021 period)***

Widiawati Dwi Afrilia
5190111064

This study aims to determine the effect of ownership structure, intellectual capital, audit quality and leverage on the integrity of the financial statements of manufacturing companies in the consumer goods industry sector which are listed on the Indonesia Stock Exchange. The integrity of financial reports in this study is proxied using the accounting conservatism model of Givoly & Hayn (2002). The sampling technique for this study used purposive sampling with a final sample size of 249 during 2017-2021. This study used multiple linear regression tests using the Statistical Program for Social Science (SPSS) tool. The multiple linear regression model is a regression model that involves more than one independent variable. Multiple linear regression analysis was carried out to determine the direction and how much influence the independent variables have on the dependent variable. The results showed that domestic institutional ownership had a positive and significant effect on the integrity of financial reports, ownership of foreign private institutions had a positive and significant effect on the integrity of financial reports, government ownership had a positive and significant effect on the integrity of financial reports, audit quality had a negative and significant effect on report integrity financial statements, leverage has a negative and significant effect on the integrity of financial statements, individual ownership, intellectual capital has no effect on the integrity of financial statements. The limitations of this research do not distinguish intellectual capital proxies between human capital, structural capital and capital employed. Perhaps by differentiating these three proxies each has a different effect on the integrity of the financial statements. In addition, the audit quality proxy only uses the KAP size. Thus, the results of this study are less able to explain the relationship between audit quality and the integrity of financial statements. For further research, it is necessary to add other proxies such as audit tenure, auditor experience, and auditor independence.

Keywords: integrity of financial statements, ownership structure, intellectual capital, audit quality, leverage.