

## **ABSTRACT**

*The title of this research is Characteristic of Company and Mechanism Good Corporate Governance as Determinant Integrity of Financial Statements on mining companies which is listed in Indonesian Stock Exchanges during 2015-2018. Integrity of Financial Statements is a measure of the extent to which the financial statements presented shows honest and truthful information. mining companies is companies that have several cases of manipulation of financial statement in Indonesia.*

*Types of quantitative research, descriptive statistical data analysis methods, and classic assumption tests (normality test, multicollinearity test, heteroscedasticity test, autocorrelation test), multiple linier regression, t test, F test, and  $R^2$  test. The population of mining companies which is listed in Indonesian Stock Exchanges during 2015-2018. With a sample of mining company that became 10 companies with 4 years observation by purposive sampling.*

*The result of data processing, the classical assumption test are normally distributed data, multicollinearity does not occur, heteroscedasticity does not occur, and there is no autocorrelation. T test shows, the effect of firm size, quality audit, and managerial ownership influences the integration of financial statement. the other hand that leverage, independent commissioner, audit committee, and institutional ownership does not affect on the integrity of financial statements. while F test with value of  $F_{hitung} (2,732) > F_{tabel} (2,037)$  shows the firm size, leverage, quality audit, independent commissioner, audit committee, institutional ownership, and managerial ownership together have a affect on the integration of financial statements.*

*Keywords: firm size, leverage, quality audit, independent commissioner, audit committee, institutional ownership, managerial ownership and integration of financial statements.*

## ABSTRAK

Judul penelitian ini Karakteristik Perusahaan dan Mekanisme *Good Corporate Governance* sebagai Determinan Integritas Laporan Keuangan pada perusahaan pertambangan yang terdaftar di BEI tahun 2015-2018. Integritas laporan keuangan merupakan ukuran sejauh mana laporan keuangan yang disajikan menunjukkan informasi yang jujur dan benar. Perusahaan pertambangan merupakan perusahaan yang mempunyai beberapa kasus manipulasi data laporan keuangan di Indonesia.

Jenis penelitian kuantitatif. Metode analisis data statistik deskriptif, dan uji asumsi klasik (uji normalitas, uji multikolinieritas, uji heteroskedastisitas, uji autokorelasi), regresi linier berganda, uji t, uji F, dan uji  $R^2$ . Populasi yang digunakan adalah perusahaan pertambangan yang terdaftar di BEI tahun 2015-2018, dengan sampel perusahaan ini adalah 10 perusahaan dengan pengamatan selama 4 tahun secara *purposive sampling*.

Hasil pengolahan data uji asumsi klasik data terdistribusi normal, tidak terjadi multikolinieritas, tidak terjadi heteroskedastisitas, dan tidak terdapat autokorelasi. Hasil uji t menunjukkan bahwa ukuran perusahaan, kualitas audit, dan kepemilikan manajerial berpengaruh terhadap integritas laporan keuangan. Sedangkan *leverage*, komisaris independen, komite audit, dan kepemilikan institusional tidak berpengaruh terhadap integritas laporan keuangan. Sedangkan hasil uji F dengan nilai sebesar  $F_{hitung} (2,732) > F_{tabel} (2,037)$  menunjukkan bahwa Ukuran Perusahaan, *Leverage*, Kualitas Audit, Komisaris Independen, Komite Audit, Kepemilikan Institusional, dan Kepemilikan Manajerial secara bersamaan berpengaruh terhadap Integritas Laporan Keuangan.

Kata kunci: Ukuran Perusahaan, *Leverage*, Kualitas Audit, Komisaris Independen, Komite Audit, Kepemilikan Institusional, Kepemilikan Manajerial, Dan Integritas Laporan Keuangan.