

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh independensi auditor, kualitas audit, spesialisasi industri auditor, *corporate governance*, dan *financial distress* terhadap integritas laporan keuangan. Populasi dalam penelitian ini adalah perusahaan *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia selama periode 2015-2018. Teknik pengambilan sampel dalam penelitian ini menggunakan teknik purposive sampling, jumlah sampel dari penelitian selama periode 2015-2018 sebanyak 40 perusahaan, maka diperoleh sebanyak $4 \times 40 = 160$ data pengamatan. Penelitian ini menggunakan teknik analisis regresi linear berganda dengan bantuan software IBM SPSS 26.

Hasil penelitian ini menunjukkan bahwa independensi auditor, kualitas audit, spesialisasi industri auditor, komisaris independen, komite audit, kepemilikan institusional, dan *financial distress* secara simultan berpengaruh signifikan terhadap integritas laporan keuangan. Secara parsial variabel independensi auditor, kualitas audit, spesialisasi industri auditor, *corporate governance* yang diproksikan dengan komisaris independen, komite audit dan kepemilikan institusional tidak berpengaruh signifikan terhadap integritas laporan keuangan. Sedangkan variabel *financial distress* berpengaruh positif signifikan terhadap integritas laporan keuangan.

Kata Kunci: *independensi auditor, kualitas audit, spesialisasi industri auditor, komisaris independen, komite audit, kepemilikan institusional, financial distress, integritas laporan keuangan.*

ABSTRACT

This study aims to examine the effect of auditor independence, audit quality, auditor industry specialization, corporate governance, and financial distress on the integrity of financial statements. The population in this study are property and real estate companies listed on the Indonesia Stock Exchange during the 2015-2018 period. The sampling technique in this study used a purposive sampling technique, the number of samples from the study during the 2015-2018 period was 40 companies, then obtained as many as $4 \times 40 = 160$ observational data. This study uses multiple linear regression analysis techniques with the help of IBM SPSS 26 software.

The results of this study indicate that auditor independence, audit quality, auditor industry specialization, independent commissioners, audit committees, institutional ownership, and financial distress simultaneously have a significant effect on the integrity of financial statements. Partially the auditor's independence variables, audit quality, auditor industry specialization, corporate governance proxied by independent commissioners, audit committees and institutional ownership did not significantly influence the integrity of financial statements. While the financial distress variable has a significant positive effect on the integrity of financial statements.

Keywords: auditor independence, audit quality, auditor industry specialization, independent commissioner, audit committee, institutional ownership, financial distress, financial statement integrity.