

KIA6\_SPEP 08

## **PENGARUH INDEPENDENSI AUDITOR, KUALITAS AUDIT, DAN MEKANISME *CORPORATE GOVERNANCE* TERHADAP INTEGRITAS LAPORAN KEUANGAN**

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### ***ABSTRACT***

This study aims to determine the effect of auditor independence, audit quality and corporate governance mechanisms on the integrity of financial statements in banking industry companies listed on the Indonesia Stock Exchange in 2013-2017. Data collection by downloading the annual report on the IDX website. The number of samples chosen using purposive sampling was taken by 8 companies with 40 units of data analysis. Hypothesis testing is done using simple and multiple linear regression methods. The results of the study indicate that some managerial ownership affect to the integrity of financial statements. While independent auditors, audit quality, independent commissioners, institutional ownership, and audit boards are not affect of the integrity of financial statements. Simultaneously, the auditor's independence, audit quality, independent commissioners, managerial ownership, institutional ownership, and the audit board affects the integrity of financial statements.

**Keywords:** Auditor independence, audit quality, corporate governance, integrity of financial statements