

**Pengaruh Struktur Kepemilikan, Mekanisme *Good Corporate Governance*, dan Kualitas Audit Terhadap Integritas Laporan Keuangan (Studi Pada Perusahaan Manufaktur Sub Sektor Industri Barang Konsumsi yang Terdaftar di BEI Tahun 2017-2021)**

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**ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh struktur kepemilikan, mekanisme *good corporate governance*, dan kualitas audit terhadap integritas laporan keuangan penelitian ini menggunakan pendekatan kuantitatif. Populasi dalam penelitian ini adalah perusahaan manufaktur sub sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia dengan periode waktu 5 tahun dari tahun 2017-2021. Metode pengambilan sampel yang digunakan adalah *purposive sampling*. Sampel penelitian ini sebanyak 20 perusahaan. Analisis data menggunakan regresi logistik. Hasil penelitian menunjukkan bahwa variabel kepemilikan manajerial tidak berpengaruh terhadap integritas laporan keuangan, kepemilikan institusional berpengaruh negatif terhadap integritas laporan keuangan, komisaris independen berpengaruh negatif terhadap integritas laporan keuangan, komite audit berpengaruh positif terhadap integritas laporan keuangan, dan kualitas audit tidak berpengaruh terhadap integritas laporan keuangan. Sedangkan variabel kepemilikan manajerial, kepemilikan institusional, komisaris independen, komite audit dan kualitas audit secara simultan berpengaruh terhadap integritas laporan keuangan.

**Kata Kunci: Kepemilikan Manajerial; Kepemilikan Institusional; Komisaris Independen; Komite Audit; Kualitas Audit; Integritas Laporan Keuangan**

***The Effect of Ownership Structure, Good Corporate Governance Mechanism,  
and Audit Quality on the Integrity of Financial Statements (Study of  
Manufacturing Companies in the Consumer Goods Industry Sub-Sector  
Registered on the IDX in 2017-2021)***

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***ABSTRACT***

*This study aims to examine the effect ownership structure, good corporate governance mechanism, and audit quality on the integrity of financial statements. This study uses a quantitative approach. The population in this study is manufacturing companies in the consumer goods industry sub-sector listed on the Indonesia Stock Exchange for a period of 5 years from 2017-2021. The sampling method used is purposive sampling. The sample of this research is 20 respondents. Data analysis used logistic regression. The results showed that managerial ownership have no effect on the integrity of financial statements, institutional ownership have a negative effect on the integrity of financial statements, independent commissioners have a negative effect on the integrity of financial statements, audit committee have a positive effect on the integrity of financial statements, and audit quality have no effect on the integrity of financial statements. Meanwhile, the variables of managerial ownership, institutional ownership, independent commissioner, audit committee and audit quality simultaneously affect the integrity of financial statements.*

***Keyword: Managerial Ownership; Institutional Ownership; Independent Commissioner; Audit Committee; Audit Quality; Integrity of Financial Statement***