

Penelitian ini bertujuan untuk pengujian serta melakukan analisis mengenai pengaruh komisaris independen, kepemilikan manajerial, kepemilikan institusional dan profitabilitas terhadap integritas laporan keuangan (studi kasus pada perusahaan manufaktur sub sektor konstruksi dan bangunan yang terdaftar di bursa efek indonesia periode 2020 – 2023). Penelitian ini memakai metode penelitian kuantitatif dengan menggunakan data berupa angka. Data sekunder berupa laporan tahunan yang bisa di dapat pada website resmi masing – masing perusahaan konstruksi dan bangunan dan di website bursa efek indonesia (BEI) . Teknik pengambilan sampel menggunakan metode *purposive sampling*, 21 perusahaan yang dijadikan sampel pada penelitian ini dengan periode 4 tahun. Penelitian ini dibantu oleh perangkat lunak STATA versi 17 untuk pengujian uji deskriptif, uji asumsi klasik, uji regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa komisaris independen berpengaruh negatif terhadap integritas laporan keuangan, kepemilikan manajerial berpengaruh negatif terhadap integritas laporan keuangan, kepemilikan institusional berpengaruh negatif terhadap integritas laporan keuangan dan profitabilitas berpengaruh positif signifikan terhadap integritas laporan keuangan.

Kata kunci : Komisaris Independen, Kepemilikan Manajerial, Kepemilikan Institusional dan Profitabilitas terhadap Integritas Laporan Keuangan.

ABSTARCT

This research aims to test and conduct an analysis of the influence of independent commissioners, managerial ownership, institutional ownership and profitability on the integrity of financial reports (case study of manufacturing companies in the construction and building sub-sector listed on the Indonesian Stock Exchange for the period 2020 - 2023). This research uses quantitative research methods using data in the form of numbers. Secondary data is in the form of annual reports which can be obtained on the official websites of each construction and building company and on the Indonesian Stock Exchange (BEI) website. The sampling technique used a purposive sampling method, 21 companies were sampled in this study over a 4 year period. This research was assisted by STATA version 17 software for descriptive tests, classical assumption tests, multiple linear regression tests.

The results of this research show that independent commissioners have a negative effect on the integrity of financial reports, managerial ownership has a negative effect on the integrity of financial reports, institutional ownership has a negative effect on the integrity of financial reports and profitability has a significant positive effect on the integrity of financial reports.

Keywords: Independent Commissioner, Managerial Ownership, Institutional Ownership and Profitability on the Integrity of Financial Report.