

ABSTRAK

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Pengaruh Kepemilikan Manajerial, Komite Audit, Komisaris Independen, Leverage, dan Ukuran Perusahaan Terhadap Integritas Laporan Keuangan serta Tinjauannya dari Sudut Pandang Islam (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2016-2020)

Uraian Abstrak

Penelitian ini bertujuan untuk menguji Pengaruh Kepemilikan Manajerial, Komite Audit, Komisaris Independen, *Leverage*, dan Ukuran Perusahaan Terhadap Integritas Laporan Keuangan. Kepemilikan Manajerial dalam penelitian ini diukur dengan rasio perbandingan jumlah saham yang dimiliki manajerial dengan saham beredar, Komite Audit diukur dengan menghitung jumlah seluruh komite audit yang ada di perusahaan tersebut, Komisaris Independen diukur dengan rasio perbandingan komisaris independen dengan total jumlah dewan komisaris dalam perusahaan, *Leverage* diukur dengan *Debt to Aset Ratio*, dan Ukuran Perusahaan diukur dengan logaritma natural dari total aset. Penelitian ini menggunakan sampel perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2016-2020. Teknik pengambilan sampel dalam penelitian ini adalah *purposive sampling* dan didapat sampel sejumlah 29 perusahaan. Penelitian ini menggunakan data sekunder yaitu laporan tahunan perusahaan yang diperoleh dari situs resmi *Indonesian Stock Exchange (IDX)*. Metode analisis yang digunakan adalah regresi linear berganda dengan aplikasi SPSS 25.0. Hasil penelitian menunjukkan bahwa variabel Kepemilikan manajerial, komite audit, komisaris independen, *leverage* tidak berpengaruh terhadap integritas laporan keuangan. Ukuran perusahaan berpengaruh positif terhadap integritas laporan keuangan. Serta secara keseluruhan dalam perspektif Islam bahwa kepemilikan manajerial, komite audit, komisaris independen, *leverage*, ukuran perusahaan terhadap integritas laporan keuangan sudah memenuhi syariat Islam secara menyeluruh dalam setiap variabel yang mendukung sebagaimana yang tertuang dalam Al- Qur'an dan Hadits.

Kata Kunci: Kepemilikan Manajerial, Komite Audit, Komisaris Independen, Leverage, Ukuran Perusahaan, Integritas Laporan Keuangan.

ABSTRACT

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The Effect of Managerial Ownership, Audit Committee, Independent Commissioner, Leverage, and Company Size on the Integrity of Financial Statements and Their Review from an Islamic Perspective (Empirical Study on Manufacturing Companies Listed on the Indonesia Stock Exchange 2016-2020)

Abstract Description

This study aims to examine the Effect of Managerial Ownership, Audit Committee, Independent Commissioner, Leverage, and Company Size on the Integrity of Financial Statements. Managerial Ownership in this study is measured by the ratio of the number of shares owned by managerial to outstanding shares, the Audit Committee is measured by counting the total number of audit committees in the company, Independent Commissioners is measured by the ratio of the ratio of independent commissioners to the total number of commissioners in the company, Leverage measured by the Debt to Assets Ratio, and Company Size is measured by the natural logarithm of total assets. This study uses a sample of manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2016-2020 period. The sampling technique in this study was purposive sampling and a sample of 29 companies was obtained. This study used secondary data, namely the company's annual report obtained from the official website of the Indonesian Stock Exchange (IDX). The analytical method used is multiple linear regression with SPSS 25.0 application. The results showed that the variables of managerial ownership, audit committee, independent commissioner, leverage had no effect on the integrity of financial statements. Firm size has a positive effect on the integrity of financial statements. And overall in the Islamic perspective that managerial ownership, audit committees, independent commissioners, leverage, company size on the integrity of financial statements have complied with Islamic law as a whole in every supporting variable as stated in the Qur'an and Hadith.

Keywords: Managerial Ownership, Audit Committee, Independent Commissioner, Leverage, Company Size, Financial Statement Integrity.