

ABSTRACT

This study aims to determine the influence of Institutional Ownership to the Integrity of Financial Statements, the influence of Managerial Ownership to the Integrity of Financial Statements, the influence of Firm Size to the Integrity of Financial Statements, the influence of Leverage to the Integrity of Financial Statements and the influence of Institutional Ownership, Managerial Ownership, Firm Size and Leverage simultaneously against to Integrity of Financial Statements in the company's sub-sectors of the Property and Real Estate listed on the Indonesia Stock Exchange for the period 2012-2015.

This study included research into the associative (relationship). The population in this study are all of the sub-sectors of property and real estate listed on the Indonesia Stock Exchange for the period 2012-2015. The sample selection using purposive sampling method. Based on predetermined criteria obtained a sample of 16 companies that observation data totaling 64. The method of data analysis used is regression panel data using Eviews software version 8.

The results showed that the Institutional Ownership does not affect to the Integrity of Financial Statements with the probability of 94.06%, Managerial Ownership does not affect to the Integrity of Financial Statements with the probability of 12.83%, Firm Size positively affect to the Integrity of Financial Statements with the probability of 2.18% and Leverage negatively affect to the Integrity of Financial Statements with the probability of 0.01% and Institutional Ownership, Managerial Ownership, Firm Size and Leverage simultaneously significant effect to the Integrity of Financial Statements.

Keywords: Institutional Ownership, Managerial Ownership, Firm Size, Leverage, Integrity of Financial Statements