

ABSTRACT

The integrity of the financial statements are the financial statements that show the actual condition of a company, without being covered up or hidden. This study aims to analyze the integrity of the financial statements by several factors , namely , auditor independence and audit quality.

The study populations were company of property and real estate sector listed on Indonesia Stock Exchange in 2009-2013. Total of 23 company used sample during 5 years were obtained using purposive sampling method. Data analysis was performed using panel data regression.

The analysis showed that simultaneous variables auditor independence and audit quality have no significant effect on the integrity of financial statement. In partial, audit quality has no significant effect on integrity of financial statement.

Keywords: Auditor Independence, Audit Quality, Integrity of Financial Statement.