

ABSTRACT

This study aimed to examine the effect of Corporate Governance, Audit Quality and Company Size for the Integrity of Financial Statements on banking companies that registered in Indonesia Stock Exchange 2010-2013. In this research, there are three independent variables are Corporate Governance, Quality Audit, Company Size and one dependent variable is the integrity of financial statements.

This research was classified into descriptive and verificative of causality. The population of this research is banking companies that registered in Indonesia Stock Exchangein within 2010-2013, and the sample were select by using purposive sampling method. Researcher obtained a sample of 26 companies. The analysis method used in this study is regression analysis of panel data. Data used in this research is secondary data.

The results shows that (1) variables of Corporate Governance, Audit Quality and Company Size simultaneously have significant effect on the integrity of the company's financial statements. (2) The coefficient of determination (R^2) of 51%, while 49% was explained by other factors which is not included in the model. The results also shows that (3) Institutional Ownership on Corporate Governance have significant effect on the integrity of the Financial Statements, Audit Quality have significant effect on the integrity of financial statements and company size significantly influence the integrity of financial statements.

Keywords: *Corporate Governance, Audit Quality, Firm Size, and Integrity of Financial Statements*