

ABSTRACT

Good financial statements have the integrity of the information contained. Integrity of financial statements is the extent to which the financial statements present financial information fairly, honestly and unbiased. This research was carried out aiming to test obtain empirical evidence about the influence of managerial ownership, firm size and audit quality of the integrity of the financial statements as measured by the index conservatism.

The sample was company property and real estate sectors listed in the Indonesia Stock Exchange (BEI) period 2010-2014 . The sampling technique used was purposive sampling . Data analysis method in this research is Common-Constant Method (PLS) from panel data regression using Eviews program.

The results showed that there was significant influence simultaneously between managerial ownership, firm size and audit quality to integrity of financial statement. Based on the partial test managerial ownership and audit quality does not have an effect on integrity of financial statement and firm size has the significant influence on integrity of financial statements.

Keywords : Managerial Ownership, Firm Size, Audit Quality and Integrity of Financial Statements