

ABSTRACT

Financial statement integrity is an issue that is considered important because in addition to many cases of financial statements manipulation, the integrity of financial statements can indicate the extent to which the information in the financial statements provide true and honest information so that it can be used in order to make the right decision. This study aims to discuss the influence of corporate governance structure and audit tenure on the integrity of financial statements. The sample in this study is a transport company listed on the Indonesia Stock Exchange (BEI) in 2012-2016. The number of samples used are 14 companies listed taken by purposive sampling. The method of analysis of this study using panel data regression analysis. The results of this study indicate that managerial ownership and institutional ownership affect the integrity of financial statements but show the results of negative coefficient, as well as audit tenure but positively affect the integrity of financial statements. Independent commissioners and audit committees both have no effect on the integrity of the financial statements.

Keywords: Corporate Governance Structure, audit tenure, integrity of financial statements