

## ABSTRACT

*Integrity of financial statements is a financial report that displays a condition of the company that is impossible without being covered up or so that the financial statements are not misleading for its users. Conservatism can be interpreted as a precautionary principle in financial reporting where companies are not in a hurry to recognize and measure assets and profits and immediately recognize losses and debts that are likely to occur.*

*This study aims to determine the effect of Enterprise Risk Management, Financial Distress and Audit Quality on the Integrity of the Financial Statements of Transportation Companies listed on the Indonesia Stock Exchange in 2018-2020.*

*This study uses quantitative methods. The sampling technique in this research is purposive sampling. The sample of this study is the financial statements of 24 companies that are consistently listed on the Indonesia Stock Exchange in 2018-2019, so that 72 samples of financial statements are obtained. The data analysis technique used is panel data regression using the EViews 10 application.*

*Based on the research conducted, the variables of Enterprise Risk Management, Financial Distress and Audit Quality simultaneously have significant effect on the Integrity of Financial Statements.*

*Partially, the Enterprise Risk Management and Audit Quality variables have no effect on the Integrity of Financial Statements, while the Financial Distress variable has no effect on the Integrity of Financial Statements.*

**Keywords:** *Corporate Risk Management, Financial Distress, Audit Quality, Integrity of Financial Statements*