

ABSTRACT

Financial statements are the provider of information for decision making for its users in the form of investments or other decisions related to the operational interests of a company. For this reason, financial statements must be presented reliably and with integrity so as not to mislead their users. The integrity of financial statements is a measure of the extent to which the financial statements presented by the management show correct and honest information so as not to mislead the user.

This research aims to determine the influence of corporate governance mechanisms, market price accrual, and gender diversification on the integrity of financial statements, both simultaneously and partially. The population in this study is all banking sub-sector companies listed on the Indonesia Stock Exchange in 2016-2020.

The sample determination in this study used purposive sampling and obtained 125 samples. The data analysis used is descriptive statistical analysis and logistic regression analysis, due to nominal-scale dependent variables.

This research consists of four institutional ownership variables, a gender diversification audit committee and market price accrual by finding simultaneous and partial research results have no effect on the integrity of financial statements So that the author retests by issuing market price accrual variables because the data is extreme, therefore obtaining the results of a varied research of institutional ownership, audit committee, gender diversion simultaneously affects the integrity of financial statements and partially nothing has an impact.

Keywords: *Audit Committee, Corporate Governance Mechanism, Financial Statement, Gender Diversification Integrity, Institutional Ownership, and Market Price Accrual.*