

ABSTRACT

Financial disclosure is a report that presents structured data on the financial information of a company that contains the company's performance and financial position and changes in a certain period of time. Financial statements with integrity are financial statements that display the actual condition of a company without anything to hide. Transportation subsector companies have relatively good and promising business prospects because transportation is an important need in carrying out daily activities both on land, sea, and air. This study aims to determine the effect of managerial ownership, leverage, and intellectual capital on the integrity of financial statements in transportation subsector companies listed on the Stock Exchange Indonesia for the period 2017-2020. The population in this study used transportation subsector companies listed on the Indonesia Stock Exchange for the 2017-2020 period. Purposive sampling was used in this study, and 36 sample data were obtained. Descriptive statistical analysis and panel data analysis were used as analysis techniques in this study. Based on the results of the study, it was concluded that managerial ownership, leverage, and intellectual capital have a simultaneous effect on the integrity of financial statement. Managerial ownership and leverage positively affect the integrity of financial statements in transportation subsector companies listed on the Indonesia Stock Exchange for the period 2017-2020. Meanwhile, intellectual capital does not affect the integrity of the financial statements of transportation subsector companies listed on the Indonesia Stock Exchange for the 2017-2020 period

Keywords: Financial Statements, Integrity of Financial Statements, Managerial Ownership, Leverage, and Intellectual Capital