# *ABSTRACT*

*Good financial statements are financial statements that are not engineered or in other words in accordance with actual circumstances, if these have been fulfilled, it can be interpreted that the financial statements presented have high integrity. Financial statements that have high integrity will describe accurate and reliable financial information.*

*This study aims to determine the partial and simultaneous influence between financial distress, intellectual capital, and the audit committee on the integrity of financial statements. This research was conducted on primary consumer goods sector companies listed on the Indonesia Stock Exchange for the 2017-2021 period.*

*The method in this study uses quantitative methods and the data collection method uses purposive sampling techniques. The data used is secondary data in the form of annual financial statements belonging to companies in the primary consumer goods sector. This study had 280 observational data obtained from 56 companies. The analysis method used in this study is regression analysis of panel data using Eviews 12 software.*

*In this study there are three independent variables and one dependent variable. The three independent variables are financial distress, intellectual capital, and audit committee. The dependent variable is the integrity of financial statements. Outlier data in this study was 105 observations, so this study obtained the final results of observation data as many as 175 observations from 49 companies.*

*The results showed that financial distress, intellectual capital, and audit committee simultaneously affect the integrity of financial statements. Partially financial distress has a negative effect on the integrity of financial statements and the audit committee has a positive effect on the integrity of financial statements, while intellectual capital does not affect the integrity of financial statements.*



*Keywords : Audit Committee, Financial Distress, Financial Statement Integrity, Intellectual Capital*