

## **ABSTRACT**

*The integrity of financial statements is the disclosure and presentation of financial statements that contain company accounting data as a picture of the company's real economy. All information presented in the financial statements related to the company's financial position, performance, and cash flow must be presented correctly because it will be accounted for to stakeholders. Therefore, financial information can be said to have high integrity if it has the ability to influence decisions for users of financial statements in making decisions.*

*This study aims to determine the influence of ownership structure, leverage, and intellectual capital mechanisms on the integrity of financial statements in property and real estate subsector companies listed on the Indonesia Stock Exchange (IDX) for the 2017 – 2021 period. The data used in this study was obtained from audited financial statements and company annual reports on the Indonesia Stock Exchange (IDX).*

*The population in this study is property and real estate subsector companies listed on the Indonesia Stock Exchange (IDX) for the period 2017 – 2021. The sampling technique used purposive sampling and obtained samples of 16 companies with a total observation data of 70 samples. The analysis method of this study is panel data regression analysis using the Eviews 12 application.*

*Based on the results of this study, it shows that institutional ownership, managerial ownership, leverage, and intellectual capital simultaneously have a significant effect of 25.24% on the integrity of financial statements. Partially, managerial ownership negatively affects the integrity of financial statements and leverage positively affects the integrity of financial statements. While institutional ownership and intellectual capital do not affect the integrity of financial statements.*

**Keywords:** *Financial statement integrity, intellectual capital, institutional ownership, leverage, managerial ownership, ownership structure*