

## ABSTRACT

*The integrity of a company's financial reports is defined as the disclosure and presentation of information in financial reports containing accounting data that describes the true economic reality of a company and is disclosed honestly without anything being hidden. The independent variables in this research are intellectual capital, company size and independent commissioners. The dependent variable in this research is the integrity of financial reports in the mining sector study listed on the Indonesia Stock Exchange (BEI) for the 2019-2022 period.*

*This research aims to determine the influence of intellectual capital, company size and independent commissioners on the integrity of financial reports in a study of the mining sector listed on the Indonesia Stock Exchange (BEI) for the 2019-2022 period. The population in this research is mining sector companies for the four years 2019-2022. The sampling technique in this research was a purposive sampling method using Eviews 12 software. The analysis technique used in this research was panel data with a total sample of 19 companies.*

*The results of the descriptive analysis carried out in this research showed that 76 final data results were observed. The results from the intellectual capital variable are spread out or varied, whereas the size of the company and independent commissioners is grouped or does not vary. Based on the test results that have been carried out, it shows that company size has a significant positive effect on the integrity of financial reports in the mining sector. Meanwhile, intellectual capital and independent commissioners do not have a significant positive effect on the integrity of financial reports in the mining sector.*

**Keywords:** *Intellectual Capital, Company Size, Independent Commissioners, and Financial Report Integrity.*