

## **ABSTRACT**

*The integrity of financial statements is a form of accountability that is the company's financial statements to interested parties, namely to the stakeholders, so that the reports submitted must be reasonable and unbiased, the intention is that the financial statements presented must be in accordance with actual needs. Financial statements that have been approved have integrity and qualify as financial statements according to relevance (relevance) and support (reliability). Management agrees to manipulate financial statements.*

*This study aims to determine the effect of Ownership Audit, Independent Commissioner, Audit Committee, Managerial Ownership, Institutional Ownership, and Audit Quality on the Integrity of Financial Statements in the Mining Sector that was listed on the Indonesia Stock Exchange in 2014-2018. The data used in the study were obtained from financial statements.*

*The population in this study is the Mining Sector. The sample selection technique used was purposive sampling and obtained 36 companies in the 2014-2018 period. Data analysis method in this research is panel data regression analysis using EVIEWS 10 software.*

*The results of this study indicate that audit tenure, independent commissioners, audit committees, managerial ownership, institutional ownership, and audit quality are simultaneously related to the integrity of financial statements. Partially, an independent committee and an independent audit of the integrity of the financial statements. Whereas audit tenure, managerial ownership, institutional ownership, and audit quality do not have competence in the integrity of financial statements in mining sector companies listed on the Indonesia Stock Exchange in 2014-2018*

**Keywords:** *Integrity of Financial Statements, Audit Term, Corporate Governance, and Audit Quality*