

ABSTRACT

The information contained in the financial statements is used for the decision making of the users of financial statements. The integrity of the financial statements is necessary because it explains the actual information for decision making. However, there are some companies that manipulate financial statements until they are subject to OJK sanctions or financial restatement indicating the lack of integrity financial statements.

This research aims to determine the influence of corporate governance, audit quality, industry specialization of auditor, and gender diversification on the integrity of financial statements, both simultaneously and partially. The population in this research is the entire sub -sector property and Real Estate company listed on the Indonesia Stock Exchange in 2016-2018. The sample determination in this study used purposive sampling and obtained 96 samples. Analyze data using descriptive statistical analysis and data regression analysis logistic.

The results showed that corporate governance, audit quality, industry specialization of auditors, and gender diversification are the simultaneous effect on the integrity of financial statements. Partially, the industry's specialty of Auditors has a negative effect on the infidelity of financial statements, while corporate governance, audit quality, and gender diversification have no effect on the integrity of financial statements. The novelty in this study in the form of corporate governance variables that were proscribed using corporate governance disclosure, variable quality audit was proscribed earnings surprise benchmark, and variable gender diversification.

Keywords: Integrity of Financial Statements, Corporate Governance, Audit Quality, Industry Specialization of Auditor, and Gender Diversification