

## **ABSTRACT**

*The integrity of financial statements is an important thing for users of financial statements to be correct in decision making. The resulting financial statements must have high integrity, which means the financial statements must be reliable, relevant and honest so as not to mislead users. Financial statements with integrity can be measured using conservatism. Conservatism is the principle of prudence in dealing with company uncertainty to avoid manipulation.*

*This study aims to analyze the effect of company size, managerial ownership and audit committee on the integrity of financial statements partially and simultaneously on registered mining companies on the Indonesia Stock Exchange (IDX) for the 2014-2018 period. The method used in this research is quantitative. The sampling technique used purposive sampling and obtained research samples of 39 samples in a period of five years until the total sample of 195 sample units. The analysis technique in this study is panel data regression using the Eviews 10 application.*

*The results of this study indicate that company size, managerial ownership, and audit committees simultaneously influence the integrity of financial statements. Partially, company size affects the integrity of the financial statements, while managerial ownership and audit committees do not affect the integrity of the financial statements.*

*Keywords: Integrity of Financial Statements, Company Size, Managerial Ownership, Audit Committee*