

ABSTRACT

Financial reports systematically present an entity's financial position and performance to provide information to its users. When viewed from the agency theory approach, the contractual bond between management (agent) and shareholders (principal) raises several problems, such as conflicts of interest, where the principal wants quality financial reports so that the agent gets a big responsibility for presenting financial statements.

This study aims to determine the simultaneous or partial effect of XBRL implementation, company size, and managerial ownership on financial reporting quality using the modified Jones model in property and real estate companies listed on the Indonesia Stock Exchange in 2019-2021.

This study uses quantitative methods. The unit of analysis used is a group, namely property and real estate companies listed on the Indonesia Stock Exchange in 2019-2021, and are the population in this study. By using the purposive sampling method, 66 companies were selected as research samples. The data analysis method used in this study is descriptive statistics and panel data regression analysis using Eviews 12 software.

The results of this study indicate that XBRL implementation, company size, and managerial ownership simultaneously have a significant effect on financial reporting quality. Partially, company size has a significant positive effect on financial reporting quality, while XBRL implementation and managerial ownership have no significant effect on financial reporting quality.

Based on the study's results, the authors hope this research can be used as a reference for further research and re-examined using other independent variables to explain the effect of financial statement manipulation. It is recommended for companies that the independent variables in this study can be taken into consideration in presenting financial statements. At the same time, suggestions for investors can make this research one of the considerations in making investment decisions.

Keywords: *Company Size, Financial Reporting Quality, Managerial Ownership, Modified Jones Model, XBRL Implementation.*