

ABSTRACT

Companies need to implement financial statements with integrity to enhance their overall quality. The lack of integrity in financial statements can lead to mistrust in corporate decision-making. Therefore, financial statement integrity becomes a necessity to ensure that all presented information is accurate, complete, and trustworthy.

This study aims to examine the influence of intellectual capital, independent commissioners, and gender diversity on the integrity of financial statements. The population in this study includes property and real estate sub-sector companies listed on the Indonesia Stock Exchange for the period 2019-2023. The sample selection technique used is purposive sampling, resulting in 8 companies meeting the criteria, leading to a total of 40 observation data points. The analysis method used in this study is panel data regression analysis using the Eviews 12 software.

The results show that intellectual capital, independent commissioners, and gender diversity simultaneously influence the integrity of financial statements in property and real estate sub-sector companies listed on the Indonesia Stock Exchange for the period 2019-2023. Partially, intellectual capital and independent commissioners do not affect the integrity of financial statements; however, gender diversity has a negative impact on the integrity of financial statements.

Keywords: *Financial Statement Integrity, Intellectual Capital, Independent Commissioners, Gender Diversity*