

**Integrity of Financial Statement: Big and Independent Are Not Guarantee**Endra Pradika^aJan Hoesada^b

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Jel Classification

C1, G3.

Abstract

This research aims to determine the influence of the independent commissioners, audit committee, institutional ownership, firm size and leverage against the integrity of the financial reporting information. This research is quantitative research with the causal approach. This study uses secondary data and panel data regression analysis method. The research results prove that audit committee, institutional ownership and leverage have effect on the integrity of the financial reporting information. But it does not prove that the independent commissioner and firm size effect on the integrity of the financial reporting information.