

## **ABSTRACT**

*The Integrity of a financial statements is a condition in which financial statements are presented and disclosed by the company as honest and as accurate, without covering up or hiding anything, so that the information received by the users of a financial statements can be accounted for by the company. Financial reports are used by users in decision making as an information tool that provides an overview of the company's performance and development. In assessing the level of integrity of financial statements, conservatism proxies can be used. Conservatism in accounting is identical with the presentation of financial statements that are made with full caution against doubts and risks related to the company's business conditions in order to minimize fraud in financial statements and errors in decision making.*

*This study aims to determine the effect of company size, leverage, independent commissioners and managerial ownership on the integrity of financial statements both simultaneously and partially in the food and beverage sub-sector of companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2020 research period. The data used in this study were obtained from audited financial reports and annual reports on the Indonesia Stock Exchange (IDX) and the company's official website.*

*The method used in this research is quantitative. The sampling technique used was purposive sampling technique. Based on the predetermined criteria, 20 companies were used with a period of five years so that a total of 76 samples were obtained. The data analysis method used is panel data regression analysis using Eviews 10.*

*Based on the results of the study indicate that company size, leverage, independent commissioners and managerial ownership simultaneously affect the integrity of financial statements. Based on partial testing, firm size has a negative effect on the integrity of financial statements. Meanwhile, leverage, independent commissioners and managerial ownership have no effect on the integrity of the financial statements of food and beverage sub-sector companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2020 research period.*

**Keywords:** *company size; independent commissioner; integrity of financial statements; leverage managerial ownership.*