



THE EFFECT OF THE PUBLIC ACCOUNTANT FIRM SIZE, ISSUER SIZE, COMPANY OWNERSHIP, AND CORPORATE GOVERNANCE IMPLEMENTATION ON FINANCIAL STATEMENTS INTEGRITY

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ABSTRACT

This study aimed to formulate the effect of the public accountant firm size, issuer size, company ownership, and corporate governance implementation on financial statements integrity. The data of this study are secondary data of 176 audited financial statements of public companies in Indonesia. Variable of Corporate Governance Implementation is measured by primary data of 176 management of public companies in Indonesia. Hypothesis testing using multiple regression analysis and logistic regression. The result shows that (1) public accountant firm size, issuer size, and company ownership partially or simultaneously positively affect GCG implementation and (2) Public Accountant Firm Size, Issuer Size, Company Ownership and Implementation of Corporate Governance affects both simultaneously and partially on the integrity of financial statements.

Key words: *public accountant firm size, issuer size, company ownership, corporate governance implementation, financial statements integrity*