

## **ABSTRACT**

*This research aims to analyze the effects of corporate governance structure, audit tenure and auditor industry specialization on integrity of financial statement of manufacturing sector in Indonesia's companies. Integrity of financial statement define as how far a financial statement disclosure shows truth and honest information. Independent variables used in this study were structure corporate governance was analyzed by (independent commissioner, ownership of managerial , ownership of institutional, audit committee), audit tenure and auditor industry specialization to integrity of financial statement. Dependent variable used in this study is integrity of financial statement was analyzed by conservatism, year observation from 2008 until 2011.*

*The sample in this study were manufacturing sector companies listed in Indonesian Stock Exchange (IDX) in the periode 2008-2011. The number of sample used were 46 companies listed were taken by purposive sampling. The analysis method of this research used multiple linear regression analysis.*

*The result of this research showed that independent commisioners and audit committee had positive and significat influence to integrity of financial statement; meanwhile ownership of managerial, ownership of institutional, audit tenure and auditor industry specialization had not significant effect to integrity of financial statement.*

*Key Words : Corporate governance, independent commisioners, ownership of managerial, ownership of institutional, audit committee, audit tenure, auditor industry specialization, integrity of financial statements.*