

## **ABSTRACT**

*This study aims to obtain empirical evidence about the effect of audit tenure, structure corporate governance (institutional ownership, managerial ownership, audit committee, independent commissioner) and KAP Size to integrity of financial statement at the manufacturer companies in Indonesia. Integrity of financial statement define as how far a financial statement disclosure shows truth and honest information. Independent variables used in this study were audit tenure, structure corporate governance was analyzed by institutional ownership, managerial ownership, audit committee, independent commissioner, and KAP size to integrity of financial statement. Dependent variable used in this study is integrity of financial statement was analyzed by conservatism, year observation from 2007-2009.*

*Study's sample was manufacturer companies listed in Indonesia Stock Exchange (IDX) period among 2007-2009. Data was collected by purposive sampling method. Total 105 manufacturer companies were taken as study's sample. The method of analysis of this research used logistic regression.*

*The results of this research showed that structure corporate governance (institutional ownership, managerial ownership, audit committee, independent commissioner) and KAP Size had significant effect to integrity of financial statement. Meanwhile, audit tenure had not significant effect to integrity of financial statement.*

**Keywords:** *Integrity of financial statement, Audit Tenure, Corporate Governance, Size KAP.*