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Factors Affecting The Integrity of Company Financial Statements

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KEYWORDS
Audit Committee; Board of Commissioners; Institutional Ownership; Tenure Audit; Auditor Industry Specialization; Financial Distress; Integrity of Financial Statements

ABSTRACT
This research aims to test and gather empirical evidence of Factors Affecting the Integrity of the Company's Financial Statements. Factors examined in this study include Audit Committee, Board of Commissioners, Institutional Ownership, Audit Tenure, Auditor Industry Specialization and Financial Distress as independent variables. Meanwhile, the dependent variable is the Integrity of Financial Statements. The sample chosen for this study is Consumer Goods Industry Sector Companies listed on the Indonesia Stock Exchange (IDX) during 2020-2022, then purposive sampling method was implemented as the sampling technique. This study uses secondary data: the company's financial statements and annual reports. The collected data were then analysed by multiple linear regression using Statistical Package for Social Sciences (SPSS) version 22. The study's findings reveal that the Audit Committee positively affects the integrity of Financial Statements. Meanwhile, the Board of Commissioners, Institutional Ownership, Audit Tenure Auditor Industry Specialization, and Financial Distress do not affect the Integrity of Financial Statements. It is recommended that further research consider adding variables as independent variables, moderating variables or intervention variables that have the potential to increase their influence on the integrity of financial reports.

1. Introduction

Financial statements are reports business entities produce to facilitate communication between companies and their clients. Financial statements will only have good integrity if the data included is in accordance with the correct accounting rules. There are several problems with financial statement integrity in Indonesia, which refers to situations when information is not presented honestly in financial statements. One intention is to misrepresent the financial statements at PT Tiga Pilar Sejahtera Food Tbk (Ardani & Titik Aryati, 2023).

In the investigative audit report dated March 12, 2019, issued by PT Ernst & Young Indonesia (EY) against the management of PT AISA, it was stated that the 2017 financial statements on the company's assets, receivables, and assets contained speculation of overstatement amounting to Rp. 4 trillion. In addition, there is speculation of an overstatement of the sales account of Rp. Six hundred sixty-two billion and an EBITDA account of Rp. 329 billion (Ardani & Titik Aryati, 2023). Several incidents of financial statement misappropriation show that financial statements are not presented honestly. Public confidence may decline due to dishonesty in published financial statements, and the stock prices of companies that have been in trouble may also decline. It can harm investors and the company's public perception if not handled seriously.

As stated by Yulinda et al. (2016), financial statement integrity is financial statements' accuracy and correctness level. To ensure that those who use financial statements can be held accountable, it is necessary to include accurate inclusion of all financial data and company performance. However, several factors, including the corporate governance system, can impact the credibility of financial statements. Corporate governance systems consist of two types such as internal and external. This study uses the audit committee, board of commissioners, and institutional ownership as internal corporate governance systems. Meanwhile, audit tenure, auditor industry specialisation, and financial distress are the external corporate governance systems used because this corporate governance mechanism allows companies to supervise managers' decision-making processes.

Based on the Financial Services Authority Regulation (POJK Number 55/POJK.04/2015), the audit committee refers to a body that the board of commissioners form to support the implementation of its responsibilities. The audit committee takes part in implementing the supervision of financial statement audit procedures. The audit committee's responsibilities include monitoring compliance with financial standards policies, confirming that financial statements are prepared using information known to audit committee members, and assessing the external auditor's recommended budget and service levels (Peraturan Otoritas Jasa Keuangan (POJK) Nomor 55/POJK.04/2015 Tentang Pembentukan Dan Pedoman Pelaksanaan Kerja Komite Audit, 2015).

Forming an audit committee can minimise the chance of errors and help management maintain the accuracy of financial statements. Supporting the research of Tanuwijaya and Dwijayanti (2022), it is explained that the variables of the audit committee show no impact on financial statement integrity. Sofia's study (2018) demonstrated that the audit committee variables positively impact financial statement integrity, as measured by educational background. This is because it is assumed that audit committee members with an accounting education background will better understand accounting standards and control systems, making it more difficult for managers to commit fraud.

One of the company's parts that manages and advises the board of directors to ensure good corporate governance is the board of commissioners (Tanuwijaya & Dwijayanti, 2022). The board of commissioners' main task is to monitor the actions of managers who have the authority to change the company's financial statements that can prevent opportunistic attitudes or taking personal advantage. In line with the research (Tanuwijaya & Dwijayanti, 2022), the variables of the board of commissioners show no influence on financial statement integrity.

Institutional ownership is stock ownership by other institutions or institutions, including the government, financial services companies, and the like. This is intended so that better supervision of management actions can be carried out by other institutions or organisations acting as shareholders. In line with the research of Fahmi and Nabila (2020), it is explained that the institutional ownership variable shows no influence on financial statement integrity. Meanwhile, the study by Ardani and Aryati (2023) demonstrated that the institutional ownership variable determined using the percentage of shares held by the institution with the total outstanding shares positively influences financial statement integrity.

Audit tenure is defined as the duration of the work involvement of an auditor with certain business entities (Tanuwijaya & Dwijayanti, 2022). An auditor's independence will begin to be questioned if he has carried out his work in an agency for a long period. This is because auditors who have carried out financial statement audits from the same agency for a long period can usually issue audit opinions that are by the wishes of management (Tanuwijaya & Dwijayanti, 2022). Due to the interference of independence, the findings of the audit opinion will be questioned. Meanwhile, research by Risqurrahman et al. (2020) stated that the audit tenure variable positively impacts financial statement integrity.

The expertise of the auditor industry is the expertise and skills of KAP auditors in carrying out audits of certain sectors (Tanuwijaya & Dwijayanti, 2022). The specialization of the auditor industry can be determined by the division of the number of clients who KAP audits in a particular sector by the number of business entities in the industry (Oktaviani et al., 2021). In line with the research of Tanuwijaya and Dwijayanti (2022), it is explained that the variables of the auditor industry specialisation show no impact on financial statement integrity. Meanwhile, the research of Kartika and Nurhayati (2018) stated that the auditor industry specialization variables positively impact financial statement integrity.

Financial distress is when a business is in financial trouble because it does not fulfil its responsibilities, causing financial problems (Tanuwijaya & Dwijayanti, 2022). When business entities face serious financial problems, managers reduce their capitalization level and use profit management to change financial statements to make their performance look superior and maintain a strategic distance from management changes (Saad & Abdillah, 2019). If financial statements are distorted, their data becomes untrustworthy, and their integrity is reduced. However, there is another conclusion that finance-related problems can cause business entities to be more vigilant in dubious situations until managers are more conservative and financial statements are more credible (Tanuwijaya & Dwijayanti, 2022). In line with the findings of Tanuwijaya and Dwijayanti (2022) who explained that the variable of financial distress shows no influence on financial statement integrity. Whereas the findings of Saad and Abdillah (2019), the variable of financial distress shows to have a positive influence on financial statement integrity.

This study is not similar to the previous study that used a sample of data from 2017-2021 with data used based on the financial statements of IDX-listed mining companies. This research aims to test the influence of the audit committee, board of commissioners, institutional ownership, audit tenure, auditor industry specialization and financial distress on the integrity of financial reports. This study used a sample of data for 2020-2022 and data used based on the financial statements of business entities in the IDX-listed consumer goods industry sector. Through the background that the author has described, the author is interested in conducting research titled "Factors Affecting the Integrity of Corporate Financial Statements".

2. Materials and Methods

This research implements a descriptive statistical method, a data analysis method that describes all collected data. Descriptive statistical analysis describes or describes data starting with standard deviation, mean (average), minimum, and maximum (Ghozali, 2013). This type of research is correlational research, which aims to determine whether there is a correlation between variables. The independent variables in this research are the audit committee, board of commissioners, institutional ownership, audit tenure, auditor industry specialization and financial distress. The dependent variable of this research is the integrity of financial reports. In this research, secondary data was used. Secondary data employed in this study are the company's financial statements and annual reports. The collected data were then analyzed by multiple linear regression method using Statistical Package for Social Sciences (SPSS) version 22.

3. Result and Discussion

Result

Classical Assumption Test

Normality Test

The normality test aims to determine if this study's variables are distributed normally. This study uses the Kolmogorov-Smirnov (K-S) test to assess the significance value. The research model is considered to have a normally distributed residual if the significance value exceeds 0.05.

Table 1 Normality Test Results,

Model	Asymp. Sig	Conclusion
Integrity of Financial Statements	0,247	Normally Distributed

According to Table 1. The normality test outcomes reveal the Asymp value. Sig. (2-tailed) of 0.247. Since this value exceeds 0.05, a conclusion can be made that at a confidence level of 95% or 5%, the assumption of the normal distribution is met, and the null hypothesis (Ho) is accepted.

Multicollinearity Test

The multicollinearity test aims to assess the correlation among independent variables. An ideal regression model is one in which the independent variables are uncorrelated. The multicollinearity test can be assessed using the tolerance value and VIF value.

Table 2 Multicollinearity Test Results

Variable	*Tolerance*	VIF	Conclusion
KA	.755	1.325	No multicollinearity
DK	.860	1.163	No multicollinearity
KI	.715	1.399	No multicollinearity
AT	.979	1.021	No multicollinearity
SIA	.671	1.491	No multicollinearity
FD	.915	1.093	No multicollinearity
LAGILK	.847	1.181	No multicollinearity

According to Table 2, the multicollinearity test outcomes showed that every variable had a tolerance value greater than 0.10. In addition, all variables had a VIF value below 10.00. These findings indicate no correlation among independent variables in the research model.

Autocorrelation tests

Autocorrelation tests on linear regression models need to be conducted when the form of the data is time series or sequential in time. Autocorrelation refers to the influence of the value of a sample or observation by the value of previous observations. For this study, the autocorrelation test was conducted through the Durbin Watson test.

Table 3 Autocorrelation Test Results,

n	k	dL	dU	4-dU	4-dL	DW	Conclusion
168	6	1,6743	1,8221	2,1779	2,3257	1,900	No autocorrelation

According to Table 3. The autocorrelation test outcomes using the Durbin Watson test comply with the test conditions if the dU < d < 4 – dU. If this condition is met, no positive or negative autocorrelation is found in the research sample. Based on Durbin Watson's table with k = 6 and n = 168, it is found that dU = 1.8221, so 1.8221 < 1.900 < 2.1779. A conclusion can be made that the above equation does not undergo autocorrelation.

Heteroscedasticity Test

The heteroscedasticity test aims to assess the difference in the residual's variance between one observation and another in the regression model.

Table 4 Heteroscedasticity Test Results

Variable	Sig	Conclusion
KA	.868	No heteroscedasticity occurs
DK	.191	No heteroscedasticity occurs
KI	.082	No heteroscedasticity occurs
AT	.118	No heteroscedasticity occurs
SIA	.456	No heteroscedasticity occurs
FD	.599	No heteroscedasticity occurs
LAGILK	.735	No heteroscedasticity occurs

According to Table 4, the heteroscedasticity test results showed that the significance value for every variable in this study was greater than 0.05 (5%). Therefore, it can be concluded that no heteroscedasticity occurs in this research model.

Hypothesis Test

Coefficient of Determination Test

The determination coefficient test measures how well an independent variable can explain a dependent variable. An R^2 value near 1 indicates that the model is good at explaining the event under study due to its ability to account for variations in independent variables. Conversely, an R^2 value near or equal to 0 indicates that every variable in the model cannot account for the variation of the dependent variable.

Table 5 Determination Coefficient Test Results

Model	Adj R^2
Integrity of Financial Statements	0,047

According to Table 5, the determination coefficient test outcomes show an adj R^2 value of 0.047 or 4.7%. This indicates that the contribution of independent variables to dependent variables is 4.7%. Meanwhile, the remaining 95.3% was contributed by other variables that were not tested.

Statistical Test F

The F statistical test determines whether the independent variables as a whole significantly influence the dependent variables.

Table 6 Statistical Test Results F

Model	Fstat	Sig Fstat
Integrity of Financial Statements	2.158	0,041[b]

According to Table 6, the F statistical test outcomes show 2.158 for the F value and 0.041 for the significance value. Because this value is below 0.05, it indicates that independent variables such as audit committee, board of commissioners, institutional ownership, audit tenure, auditor industry specialization, and financial distress simultaneously affect financial statement integrity as dependent variables.

Statistical Test t

The statistical t test functions to determine the extent of the influence of every independent variable individually (partially), such as the audit committee, board of commissioners, institutional ownership, audit tenure, auditor industry specialization, as well as financial distress, in explaining the dependent variable, which is financial statement integrity.

Table 7 Results of Statistical Test t/Multiple Linear Regression Analysis Table

Variable	Direction Prediction	Beta	Std. Error	T Stat	Sig (2 Tail)	Sig (1 Tail)	Conclusion
(Constant)		-0.053	.071	-.742	0.459		
KA	+	0.144	.062	2.300	0.023	0.011	H1 accepted
DK	+	-0.079	.073	-1.089	0.278	0.139	H2 rejected
KI	+	0.020	.071	0.280	0.780	0.390	H3 rejected
AT	-	0.015	.020	0.762	0.447	0.223	H4 rejected
SIA	+	-0.129	.049	-2.638	0.009	0.004	H5 rejected
FD	-	-0.007	.008	-0.777	0.438	0.219	H6 rejected

LAGILK	-0.114	.082	-1.388	0.167	0.083

According to Table 7, the statistical test t outcomes reveal that the hypothesis of H2, H3, H4, H5, and H6 was rejected because the significance value exceeds 0.05. Explaining that the board of commissioners, institutional ownership, audit tenure, auditor industry specialization, and financial distress do not affect financial statement integrity. In contrast, H1 was accepted due to the significance value of less than 0.05, indicating that the audit committee affects financial statement integrity. The hypothesis test results are described as follows:

1. The statistical test results reveal that the audit committee's coefficient is 0.144. With a significance value of 0.023/2 = 0.011, which is below 0.05 (alpha 5%), the null hypothesis (Ho) is rejected. At a confidence level of 95%, a conclusion can be made that the audit committee positively influences financial statement integrity.
2. The coefficient of the board of commissioners is -0.079. Since significance testing could not be continued, the null hypothesis (Ho) was accepted. This means that no influence is found of the board of commissioners on financial statement integrity.
3. The coefficient of institutional ownership is 0.020. The significance value of 0.780/2 = 0.390 exceeds 0.05 (alpha 5%), so the null hypothesis (Ho) is accepted. At a 95% confidence level, a conclusion can be made that no influence is found of institutional ownership on financial statement integrity.
4. The audit tenure coefficient is 0.015. Since significance testing could not be continued, the null hypothesis (Ho) was accepted. This shows that no effect is found of tenure audits on financial statement integrity.
5. The industry specialization coefficient of auditors is -0.0129. The significance test could not be continued, so the null hypothesis (Ho) was accepted. This is an indication that no influence is found of the auditor industry's specialization on financial statement integrity.
6. The financial distress coefficient is -0.007. The significance test showed a value of 0.438/2 = 0.219, which was greater than 0.05 (alpha 5%). Therefore, the null hypothesis (Ho) is accepted. At a confidence level of 95%, a conclusion can be made that financial distress does not affect financial statement integrity.

Discussion

The Influence of the Audit Committee on the Integrity of Financial Statements

The findings of the research analysis reveal that the audit committee positively influences financial statement integrity, so this hypothesis is accepted. Based on agency theory and positive accounting theory, the audit committee can reduce conflicts of interest that often occur in companies. The audit committee guarantees that the financial statements reflect the company’s actual financial condition, thereby reducing the chances of manipulation or irregularities by management. This research supports the findings of Fitrianingsih et al. (2022), Ardani and Aryati (2023), and Mulyawati Sonia & Nazir (2022), which show that an audit committee’s presence plays a crucial role in monitoring business operations as a form of control to prevent deviations by management, especially in the preparation of financial statements, and can improve financial statement integrity.

However, this study's findings contradict the findings of Tanuwijaya & Dwijayanti (2022), Maharani & Khristiana (2022), and Risqurrahman et al. (2020), which revaled that the audit committee did not significantly influence financial statements integrity.

The Influence of the Board of Commissioners on the Integrity of Financial Statements

The study's findings show that the board of commissioners shows no influence on financial statement integrity, so the hypothesis is rejected. According to agency theory and positive accounting theory, although the board of commissioners has an accounting education background, its role cannot effectively balance the interests of agents and principals, resulting in an inability to achieve the company's targets and present financial statements with integrity. This research supports the findings by Oktaviani et al. (2021), Sonia & Nazir (2022), and Nurbaiti & Elisabet (2023), which show that the board of commissioners has no direct impact on financial statement integrity when considering its roles and responsibilities.

On the contrary, the findings by Fitrianingsih et al. (2023), Cintia & Khairani (2022), and Abbas et al. (2021), show that the board of commissioners significantly influences financial statement integrity. A board of commissioners who understand finance and accounting in depth positively impacts financial statement integrity.

The Effect of Institutional Ownership on the Integrity of Financial Statements

The study's findings showed that institutional ownership did not influence financial statement integrity, so this hypothesis was rejected. These results contradict the agency theory that institutional ownership should increase management oversight and reduce agency costs. Conversely, large institutional ownership can encourage management to act opportunistically, suggesting that institutional investors are not always effective in controlling financial statement integrity. These findings support the research of Maharani and Khristiana (2022), Novianti & Isynuwardhana (2021), and Kusumaningputri (2019), which show that the size of institutional ownership, whether large or small, does not impact financial statement integrity significantly, indicating that the alignment of interests between owners and institutions has not been achieved.

In contrast, these findings contradict the findings of Tamara & Kartika (2021), Ardani & Aryati (2023), and Oktaviani et al. (2021), which show that institutional ownership shows a significant influence on financial statement integrity.

The Effect of *Tenure Audit* on the Integrity of Financial Statements

The findings of this study show that *tenure audits* do not affect financial statement integrity, so this hypothesis is rejected. According to agency theory, the indifference of the auditor's work duration shows that auditor supervision is ineffective in reducing agency conflicts and may cast doubt on the ability of the audit mechanism to prevent opportunistic accounting practices. This research is in line with the findings of Tanuwijaya & Dwijayanti (2022), Risqurrahman et al. (2020), and Sucitra et al. (2020), revealing that the duration of cooperation between companies and Public Accounting Firms (KAP) does not affect financial statements integrity.

On the contrary, this study's results contradict the findings of Wulandari (2021), Aprilia & Sulindawati (2022), and Fatimah et al. (2020), which show that *tenure audits* significantly influence financial statement integrity. The long duration of the collaboration allows the auditor to better understand the client's business and potential risks in more depth. However, too long a close relationship between auditors and clients is considered to undermine auditors' independence and influence their opinions. Therefore, companies need to consider replacing auditors regularly to maintain the independence and quality of audits. Maintaining audit quality can improve financial statement integrity.

The Influence of Auditor Industry Specialization on the Integrity of Financial Statements

This study's findings show that the auditor industry's specialization does not impact financial statement integrity, so the hypothesis is rejected. Based on agency theory and positive accounting theory, auditors with specialized expertise in the industry should be capable of objectively analyzing financial statements and identifying the characteristics of reports that conform to accounting standards. If industry specialization does not significantly affect the reliability of financial statements, it indicates that auditor oversight may not be effective enough in addressing conflicts of interest. This finding is in line with the research of Tanuwijaya & Dwijayanti (2022), Nurbaiti & Elisabet (2023), and Ramadani & Triyanto (2020), which show that the auditor's specialization or expertise in the audit process does not affect the integrity level of the financial statements that the company published.

However, this study's results contradict the findings of Oktaviani et al. (2021), Kartika & Nurhayati (2018), and Yendrawati & Hidayat (2021), which revealed that the specialization of the auditor industry significantly influences financial statement integrity.

The Effect of *Financial Distress* on the Integrity of Financial Statements

The study's findings show that financial distress does not impact financial statement integrity, so the hypothesis is rejected. Based on agency theory and positive accounting theory, financial distress can cause conflicts between managers and investors because managers have access to more in-depth information regarding the company's financial situation during financial crises. During times of financial distress, managers often neglect conservative principles to maintain their positions, which can reduce financial statement integrity. These findings support the research by Tanuwijaya & Dwijayanti (2022), Mulyawati & Nazir (2022), and Ustman et al. (2023), which show that financial distress does not impact financial statement integrity. When a company experiences high financial difficulties, managers may reduce conservatism, and if financial statements are manipulated, the information in them becomes unreliable, reducing financial statement integrity.

However, these findings contradict the research by Saad and Abdillah (2019), Liliany & Arisman (2021), and Abdillah (2018), which revealed that financial statement integrity is significantly affected by financial distress. In the case of severe financial distress, companies are more likely to manipulate financial statements to avoid investors who avoid companies with high debt levels, as high debt increases risk and can damage financial statement integrity.

4. Conclusion

This study aims to determine the effect of the audit committee, board of commissioners, institutional ownership, and audit tenure, auditor industry specialization as financial distress on financial statement integrity. According to the findings of the tests that have been conducted, conclusions can be drawn that: 1) Financial statement integrity is positively affected by the audit committee. 2) Financial statement integrity is not affected by The Board of Commissioners. 3) Financial statement integrity is not affected by Institutional ownership. 4) Financial statement integrity is not affected by audit tenure. 5) Financial statement integrity is not affected by the specialization of the auditor industry. 6) Financial statement integrity is not affected by financial distress. Further research is suggested to consider the addition of variables either as independent variables, moderation variables, and intervention variables that potentially increase their impact on financial statement integrity.

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