

The influence of independence, corporate governance, and audit quality on the integrity of financial statements

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ABSTRACT

The aim of this research is to determine the influence of independence, corporate governance and audit quality on the integrity of financial reports in manufacturing companies listed on the IDX partially. The research was conducted based on quantitative methods. Determining the research sample used a purposive sampling method so that a research sample of 6 Food and Beverage Sub-sector manufacturing companies registered on the IDX was obtained. This research data uses manufacturing company financial reports for the 2018-2022 period. The data analysis method used is multiple linear regression. The research results prove that independence has a significant effect on the integrity of financial reports in manufacturing companies with $t = 3.542$, corporate governance has a significant effect on the integrity of financial reports in manufacturing companies with $t = 6.750$ and audit quality has a significant effect on the integrity of financial reports in manufacturing companies with t count = 5,733. From the results of this research, it can be understood that independence, corporate governance and audit quality play an important role in improving the integrity of financial reports.

Keywords: Independence, Corporate Governance, Audit Quality, Financial Report Integrity, Manufacturing Companies, IDX.

1. INTRODUCTION

Financial statements are official records of financial activities that depict the financial condition and results or efforts of a company at a specific point in time or over a period. Therefore, financial statements must be prepared with a high regard for integrity. The integrity of financial statements must adhere to both general accounting principles and other standards (Siahaan B. Septony, 2017).

The purpose of financial statements is to provide information about the financial position, performance, and changes in the financial position of a company that is useful for many users in making economic decisions. The integrity of financial statements provides accurate information and is not dependent on intentional management actions to manipulate financial statements. High integrity in financial statements means that the financial statements are true, accurate, and avoid the manipulation of financial data during the preparation of financial statements (Ayem and Yuliana, 2019).

The contribution of an audit is to present accountability and integrity in financial statements while providing an independent opinion on whether the financial statements of an entity or

organization present fair results of operations and whether the financial information is presented in accordance with established criteria or rules.

Measuring the integrity of the financial statements produced not only relies on issues of good corporate governance but also includes the results of audits of financial statements. Therefore, an auditor is required to be professional (Hasanuddin, 2019). To achieve the integrity of financial statements, companies need to implement good corporate governance. The application of good corporate governance is crucial for the company. Corporate governance structure that has the best role and position to carry out monitoring functions is the role of independent commissioners, audit committees, institutional ownership, and managerial ownership (Yuliana, Neni et al., 2017)

Public accountants in every audit assignment often face conflicts that can affect independence, where clients as employers seek to condition the preparation of financial statements to have a good opinion. On the other hand, public accountants must be able to perform their duties professionally, meaning auditors must maintain an independent and objective attitude.

The integrity of financial statements is also related to audit quality. According to Watkins et al (2004), audit quality is the

likelihood that an auditor will find and report material misstatements in the client's financial statements. If audit quality can meet the specified criteria, the integrity of financial statements can be achieved. Auditing must be carried out by competent and independent individuals. Audit quality can be realized if it meets generally accepted audit standards. Audit quality as a probability where an auditor will find and report violations in the client's accounting system. The probability that an auditor will determine a misstatement depends on the technical ability of the auditor, while the action of reporting a misstatement depends on the auditor's independence. Audit quality is crucial because high audit quality will produce reliable financial statements as a basis for decision-making (De Angelo, as cited in Hardiningsih, 2010).

The integrity of financial statements is a financial report that presents the true condition of a company, without any concealment or hiding. If an auditor audits financial statements that lack integrity (do not reflect the true condition of the company), the chances of the auditor being sued will increase. Because financially non-integral statements are overstated financial statements that can be very detrimental to users of those financial statements.

Accounting information with high integrity can be relied upon because it is an honest presentation, allowing users to depend on such information, which has the ability to influence the decisions of financial statement users to help make a decision. Research on the integrity of financial statements is essential for companies, public accounting firms (KAP), and auditors so that they can identify the factors influencing the integrity of financial statements, which can then be used to maintain and improve the produced financial statements. Financial statements are said to have integrity if they meet the reliability quality and comply with generally accepted accounting principles, while reliability itself is the quality of information in financial statements that can be relied upon by users (Zuhri et al., 2020).

Public accountants in prolonged audit assignments may potentially lead public accountants to lose their independence because the public accountant feels satisfied, lacks innovation, and is less strict in carrying out audit procedures. Conversely, prolonged audit assignments may also increase independence because public accountants are already familiar, work can be carried out efficiently, and are more resistant to pressure from clients. Thus, the higher the auditor's independence, the higher the integrity of the financial reporting produced. Independence is a mental attitude that is free from influence, not controlled by others, not dependent on others, and also means honesty in the auditor's consideration of facts and the existence of objective considerations in formulating and stating opinions. The independence referred to above does not mean the attitude of a litigant in a courtroom but can be more equated with the impartiality of a judge. Auditors acknowledge their obligation to be honest not only to management and owners but also to creditors and others who place trust in independent reports, such as prospective owners and creditors.

Supriyono, discussing the importance of independence, stated that "If the benefit of someone as an auditor is damaged by feelings of third parties doubting his independence, he will be responsible not only for maintaining independence in reality but also for avoiding appearances that allow him to lose his

independence." Public perceptions of the independence of independent auditors are not about the auditor as a whole. Therefore, if an independent auditor or a Public Accounting Office neglects or fails to maintain its independence, it is highly likely that the public's perception is that all public accountants are not independent. Such suspicions can result in reduced or lost credibility of the public towards the services of independent auditors.

Public accountants must be able to demonstrate that the audit services provided are of quality and reliable because their profession plays an important role in providing reliable and trusted information and meeting the needs of users of public accountant services in an increasingly competitive business world. The final results regarding the quality of the auditor's work will affect the auditor's final conclusion and indirectly also affect the accuracy of decisions to be made by external parties. Auditing standard section 220.1 (SPAP: 2001) states that in all matters related to the engagement, independence in mental attitude must be maintained by the auditor. This standard requires that auditors must maintain independence (not easily influenced) while carrying out work for the public interest.

The results of Hardiningsih's research (2010) showed that independence, corporate governance (independent commissioners and audit committees), and auditor industry specialists have a significant influence on the integrity of financial statements, while corporate governance (managerial ownership and institutional ownership) are not proven and do not have a significant influence on the integrity of financial statements.

Corporate governance also requires the existence of a device structure to achieve goals and oversight of performance. Good corporate governance can provide encouragement for the board of directors and management to achieve goals that are in the interest of the company and shareholders, which must facilitate supervision so as to effectively encourage the use of company resources more efficiently.

Corporate governance elements are present in financial statements, which are a series of processes, habits, policies, rules, and institutions that influence the direction, management, and control of a company or corporation. The implementation of good corporate governance has an impact on the financial statements produced. Companies or management will find it difficult to manipulate accounting because there is oversight from the board of commissioners, so the financial statements produced are in line with the actual conditions and have integrity (Nuryanah, 2005). Corporate governance in this study is proxied by three mechanisms: institutional ownership, independent commissioners, and audit committees. To achieve the integrity of financial statements, companies need to implement good corporate governance. Good corporate governance is a healthy corporate principle that needs to be applied in the management of companies carried out solely to protect the interests of the company in order to achieve the goals and objectives of the company (Yusuf et al., 2023). Based on this definition, it is clear that corporate governance is an effort made by all parties with an interest in the company to run its business properly in accordance with their respective rights and obligations (Nensia, 2008). Good corporate governance is a way to ensure that management acts in the best interests of

stakeholders. The implementation of Good Corporate Governance leads to strong protection of the rights of minority shareholders. The better the implementation of corporate governance by a company, the reduction in opportunistic behavior by company management is expected so that financial statements can be presented with high integrity, meaning financial statements that provide accurate and honest information. Therefore, the problem of corporate governance apparently reveals the truth that a good mechanism of Good Corporate Governance has not been applied.

1. THEORETICAL REVIEW

1.1. Independence Towards the Integrity of Financial Statements

In his research (Supriyono, 1988), it was found that prolonged audit assignments might lead public accountants to lose their independence. This could be attributed to satisfaction, a lack of innovation, and laxity in conducting audit procedures. Conversely, longer audit assignments might enhance independence because the public accountant becomes familiar with the work, making it more efficient and resistant to client pressure. Consequently, the higher the auditor's independence, the higher the integrity of the financial statements produced (Hardiningsih, 2010). Research conducted by Titi Waryanti (2014), Daniel Salfauz Tawakal Putra, and Dul Muid (2012), as well as Hardiningsih (2010), revealed that independence significantly influences the integrity of financial statements.

1.2. Corporate Governance

The application of corporate governance in financial statements involves a series of processes, habits, policies, rules, and institutions influencing the direction, management, and control of a company or corporation. The implementation of good corporate governance impacts the integrity of the financial statements produced (Husnah & Fahlevi, 2023). It makes it challenging for companies or management to manipulate accounting because of oversight from the board of commissioners, ensuring that financial statements reflect the actual state of affairs and maintain integrity. Corporate governance is expected to serve as a tool to instill confidence in investors that they will receive returns on their invested funds. It also fosters trust in management's performance in managing the shareholders' wealth, minimizing conflicts of interest, and agency costs. Corporate governance establishes various mechanisms aimed at ensuring that management actions align with shareholder interests.

1.3. Audit Quality on the Integrity of Financial Statements

Audit quality, as a joint probability, determines the likelihood that an auditor will detect and report violations within a client's accounting system. The auditor's discovery of misstatements depends on the technical ability of the auditor, while the action of reporting misstatements depends on the auditor's independence. Larger audit firms, having more clients, strive to present better audit quality compared to smaller audit firms (Nurjannah and Pratomo, 2014). The benefits of conducting audits on financial statements include enhancing the credibility of financial statements, reducing corporate fraud, and providing a more reliable basis for tax reporting and other financial statements submitted to the government. The purpose of auditing financial statements is to provide assurance regarding the integrity of financial statements presented by management (Meiryani et al., 2023). Research by Daniel Salfauz Tawakal Putra and Dul Muid (2012) and Hardiningsih (2010) shows that

audit quality has a positive effect on the integrity of financial statements.

3. RESEARCH METHODOLOGY

The research employed a quantitative descriptive research design. The population consisted of 24 manufacturing companies in the Food and Beverage Subsector listed on the Indonesia Stock Exchange (IDX) for the period 2018-2022. The sample comprised 30 companies from the 6 listed on the IDX. Data analysis was performed using SPSS analysis techniques with SPSS version 23.

4. RESULTS AND DISCUSSION

4.1. Descriptive Test Results

Tabel 1. Descriptive Test

Descriptive Statistics				
Variabel	N	Minimum	Maximum	Mean
Independensi (X1)	30	0,00	1,00	0,73
Corporate governance (X2)	30	15,69	99,81	48,83
Kualitas audit (X3)	30	0,00	1,00	0,80
Integritas laporan keuangan (Y)	30	0,00	1,00	0,80

Sumber : Data primer diolah (2023)

Based on Table 4.1, it is evident that the mean value of independence (X1) is 0.73, indicating relatively high independence in manufacturing companies. The mean value of corporate governance (X2) is 48.83%, signifying a fairly high level of corporate governance. The mean value of audit quality (X3) is 0.80, indicating high audit quality, demonstrating the ability to meet short-term liabilities. The mean value of financial statement integrity (Y) is 0.80, suggesting a high level of financial statement integrity in manufacturing companies.

4.2. Classic Assumption Test Results

Table 2. Normality Test

Variabel	Sig. (2-tailed)	Keterangan
Independensi (X1)	0,140	Normal
Corporate governance (X2)	0,156	Normal
Kualitas audit (X3)	0,120	Normal
Integritas laporan keuangan (Y)	0,148	Normal

Sumber : Data primer diolah (2023)

The normality test using the Kolmogorov-Smirnov Test proves that the data for independence (X1), corporate governance (X2), audit quality (X3), and financial statement integrity (Y) are normally distributed since the significance values are greater than 0.05.

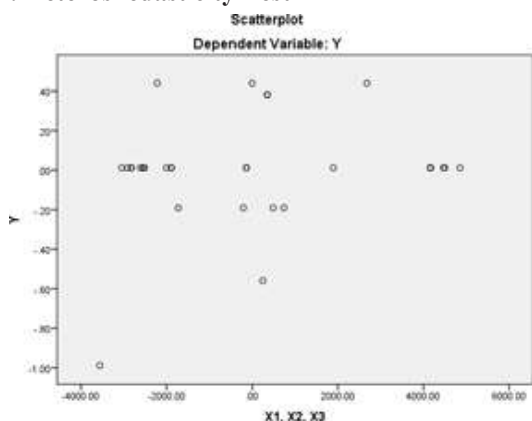
Table 3. Multicollinearity Test

Descriptive Statistics				
Variabel	N	Minimum	Maximum	Mean
Independensi (X1)	30	0,00	1,00	0,73
Corporate governance (X2)	30	15,69	99,81	48,83
Kualitas audit (X3)	30	0,00	1,00	0,80
Integritas laporan keuangan (Y)	30	0,00	1,00	0,80

Sumber : Data primer diolah (2023)

Based on the table, it can be concluded that there is no multicollinearity issue among independence (X1), corporate governance (X2), and audit quality (X3), as indicated by tolerance values greater than 0.1 and VIF less than 10,000. This implies that there are no disturbances from each independent variable.

Table 4. Heteroskedasticity Test



Source ; Processed Primary Data (2023)

According to the graph, there is no evidence of heteroskedasticity as the data dispersion on the diagram is between 0 values on the X and Y axes, and there is no clear pattern in the data dispersion.

Table 5. Autocorrelation Test

Model Summary ^a	
Model	Durbin-Watson
1	1,818

Sumber : Data primer diolah (2023)

The Durbin-Watson value (d) is 1.818, indicating that the (d) value falls between -4 and 4. Therefore, the data is considered not to exhibit autocorrelation.

Table 6. Multiple Linear Regression Results

Variabel	Standardized Coefficients (Beta)	Nilai Sig.	Ketentuan Signifikan	Nilai Keterangan
Constant	0,856	0,000	0,05	Pengaruh positif
X1	0,875	0,003	0,05	Pengaruh positif
X2	1,890	0,000	0,05	Pengaruh positif
X3	0,860	0,000	0,05	Pengaruh positif
R square = 0,535				

Source : Processed Primary Data (2023)

From the direct influence test, the results of the multiple linear regression equation are as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

$$Y = 0,856 + 0,875 X_1 + 1,890 X_2 + 0,860 X_3 + e$$

Based on the regression equation, it can be interpreted that the value of financial statement integrity is 0.856 before being influenced by independence, corporate governance, and audit quality. If the values of variables X1, X2, and X3 are 3.625, the total influence is 4.481. This means that overall there is a high influence between independence, corporate governance, and audit quality on the integrity of financial statements in manufacturing companies listed on the Indonesia Stock Exchange (IDX). The coefficients can be interpreted as follows:

1. The regression coefficient (b1) is 0.875, indicating a positive influence between independence (X1) and financial statement integrity (Y). This means that higher independence values will increase financial statement integrity in manufacturing companies listed on the IDX.
2. The regression coefficient (b2) is 1.890, indicating a positive influence between corporate governance (X2) and financial statement integrity (Y). This implies that higher corporate governance values will increase financial statement integrity in manufacturing companies listed on the IDX. Corporate governance is proven to have a dominant influence on the financial statement integrity of manufacturing companies.
3. The regression coefficient (b3) is 0.860, indicating a positive influence between audit quality (X3) and financial statement integrity (Y). This means that higher audit quality values will increase financial statement integrity in manufacturing companies listed on the IDX.

The analysis resulted in an R-squared value of 0.535, meaning that independence, corporate governance, and audit quality contribute to financial statement integrity in manufacturing companies listed on the IDX by 53.5%. The remaining 46.5% is influenced by other unexamined variables, such as company size.

Table 7. t-Test

Variabel	t hitung	t tabel	Sig t	Keterangan
(X1)	3,542	2,045	0,003	Signifikan
(X2)	6,750	2,045	0,000	Signifikan
(X3)	5,733	2,045	0,000	Signifikan

Sumber : Data primer diolah (2023)

Based on the results of the table, the influence of each variable in the study can be explained as follows. Independence (X1) Significant influence on financial statement integrity (Y) in manufacturing companies listed on the IDX. T-value = 3.542 (greater than t-table = 2.045), and the significance value is 0.003 (less than 0.05) Hypothesis 1 is accepted, indicating that higher independence will increase financial statement integrity in manufacturing companies. (2) Corporate Governance (X2) Significant influence on financial statement integrity (Y) in manufacturing companies listed on the IDX. T-value = 6.750 (greater than t-table = 2.045), and the significance value is 0.000

(less than 0.05). Hypothesis 3 is accepted, indicating that higher audit quality will increase financial statement integrity in manufacturing companies.

4.3. DISCUSSION

4.3.1. The Influence of Independence on Financial Statement Integrity in Manufacturing Companies

The research results indicate that independence significantly influences financial statement integrity in manufacturing companies listed on the IDX. This implies that higher independence increases financial statement integrity in manufacturing companies. Companies that exhibit independence tend to replace auditors within less than 3 years. If auditors are used for more than 3 years, there is a possibility of a good collaboration between company management and the Public Accounting Firm (KAP), which could affect the independence of the auditor's results.

Based on the research results, it can be understood that high independence supports financial statement integrity. This means that with independence, financial statements can be reliable, honest, and accurate. Independence is the attitude of an auditor who is impartial, has no personal interest, and is not easily influenced by other interested parties in providing professional services as an auditor. This ensures that the audit quality is free from the influence of interested parties in the financial statements.

These results support the research conducted by Ayem and Yuliana (2019), explaining that independence significantly influences financial statement integrity. The higher the independence, the higher the financial statement integrity. Independence is highly expected from a public accountant not to be easily influenced in performing their duties. High independence levels result in high-quality audits, supporting the financial statement integrity in manufacturing companies listed on the IDX. Independence reflects impartiality and is not under the influence or pressure of specific parties in decision-making and actions. Independence is one of the components of ethics that accountants must always maintain. In performing their duties, accountants should not favor anyone's interests.

4.3.2. Influence of Corporate Governance on Financial Statement Integrity in Manufacturing Companies

The research findings indicate that corporate governance significantly influences the financial statement integrity in manufacturing companies listed on the IDX. This implies that higher corporate governance will enhance financial statement integrity. Corporate governance, acting as a system that regulates and binds the company, is evident from institutional ownership. High institutional ownership indicates that more shares are owned by the public or foreign investors, demanding companies to maintain high financial statement integrity.

These results align with the study conducted by Siahaan (2017), stating that corporate governance affects financial statement integrity, where higher corporate governance values influence financial statement integrity. Corporate governance is designed to direct company management professionally based on principles of transparency, accountability, responsibility, independence, fairness, and equality. The application of Good Corporate Governance (GCG) commitments is embedded in the company's mission to create competitiveness, attract investors

and issuers through the empowerment of exchange members and participants, value creation, cost efficiency, and the implementation of good governance.

The implementation of corporate governance in financial statements involves a series of processes, habits, policies, rules, and institutions that affect the direction, management, and control of a company or corporation. The application of good corporate governance has a positive impact on the financial statement integrity produced. Corporate governance makes it difficult for companies or management to manipulate accounting because there is oversight from the board of commissioners, ensuring that the financial statements produced are in line with the actual conditions and maintain integrity. Corporate governance is expected to function as a tool to instill confidence in investors that they will receive returns on their invested funds. Moreover, corporate governance can instill confidence in management's performance in managing the wealth of owners (shareholders), thereby minimizing conflicts of interest and agency costs. Corporate governance generates various mechanisms aimed at ensuring that management's actions are in line with the interests of shareholders.

4.3.4. Influence of Audit Quality on Financial Statement Integrity in Manufacturing Companies

The research outcomes reveal that audit quality significantly influences financial statement integrity in manufacturing companies listed on the IDX. This implies that good audit quality can enhance financial statement integrity. Audit quality serves as a finding resulting from the presentation of financially integral, honest, and accurate reports. The quality of an audit will unveil aspects that align with its findings, thereby affecting the financial statement's integrity.

These findings support the study by Akram et al. (2017), explaining that a company's audit quality has a positive impact on the level of financial statement integrity. Audit quality refers to the method of detecting and reporting material misstatements in financial statements. Auditor quality is measured using KAP (Public Accounting Firm) affiliated with big four and non-big four, as big four KAP is known to be the largest audit company globally. Large audit firms are identified by having more clients. Large KAPs will strive to present better audit quality compared to smaller audit firms. If a large KAP fails to provide high-quality audits, it risks losing its reputation, resulting in significant losses due to client loss. Optimal audit quality results can support financial statement integrity.

The analysis results indicate that independence, corporate governance, and audit quality contribute to influencing financial statement integrity in manufacturing companies listed on the IDX by 54.3%. This implies that higher values of independence, corporate governance, and audit quality can enhance financial statement integrity. Financial statement integrity measures the accuracy and honesty of the information presented in financial reports. It can be interpreted as a measure of the truthfulness and honesty of a company in presenting all information needed by stakeholders through financial statements. Financial statement integrity is crucial because the higher the integrity of a company's financial report, the more it indicates that the information in the financial statements is presented fairly, honestly, and without misleading the financial statement users.

5. CONCLUSION AND RECOMMENDATIONS

5.1. CONCLUSION

The research findings demonstrate that: (1) Independence significantly influences the financial statement integrity of manufacturing companies listed on the IDX, indicating that higher independence enhances financial statement integrity. Companies exhibit independence when they replace auditors in less than 3 years. If auditors are used for more than 3 years, there is a likelihood of a good collaboration between company leaders and Public Accounting Firms (KAP), potentially affecting the independence of auditors. (2) Corporate governance significantly influences the financial statement integrity of manufacturing companies listed on the IDX, meaning higher corporate governance enhances financial statement integrity. Corporate governance is a system that regulates and binds companies, discernible from institutional ownership. High institutional ownership indicates that shares are predominantly owned by the public or foreign investors, obliging companies to maintain high financial statement integrity. (3) Audit quality significantly influences the financial statement integrity of manufacturing companies listed on the IDX, signifying that good audit quality can enhance financial statement integrity. Audit quality, as evidenced by the presentation of financially integral, honest, and accurate reports, reveals findings aligned with its observations, thus influencing financial statement integrity.

5.2. RECOMMENDATIONS

For future research, it is suggested to consider incorporating additional variables to introduce variations between previous and subsequent studies.

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