ISSN: 2338-8412 e-ISSN : 2716-4411

Ekombis Review – Jurnal Ilmiah Ekonomi dan Bisnis
Available online at : https://jurnal.unived.ac.id/index.php/er/index
DOI: https://doi.org/10.37676/ekombis.v11i2

Testing Audit Quality and Corporate Governance Implementation on Financial Statement Integrity in Companies Listed on the Indonesian Sharia Stock Index (ISSI)

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How to Cite :
Lidyah, R., Gibtiah, G. Riski, S, O. (2023). Testing Audit Quality and Corporate Governance Implementation on Financial Statement Integrity in Companies Listed on the Indonesian Sharia Stock Index (ISSI). EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi Dan Bisnis, 11(2). doi: https://doi.org/10.37676/ekombis.v11i2

ARTICLE HISTORY
Received [14 Mei 2023]
Revised [20 Juli 2023]
Accepted [31 Juli 2023]

KEYWORDS
ROA, ROE, NPM, EPS, Price Market

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ABSTRACT

This study aims to determine the effect of audit quality and corporate governance implementation on the integrity of financial statements in companies listed on ISSI in 2016-2018. This research is descriptive verification using quantitative methods. The population in this study were companies listed on ISSI in 2016-2018. The sample selection technique used purposive sampling and obtained 335 companies included with a period of 3 years so that 1005 samples were observed. The analysis method used in this observation is panel data regression using Eviews 9.0 software. The results showed that audit quality, institutional ownership, managerial ownership, audit committee and independent board of commissioners simultaneously affect the integrity of financial statements. Partially, audit quality, institutional ownership, audit committee and independent board of commissioners affect the integrity of financial statements while managerial ownership has no effect on the integrity of financial statements.

INTRODUCTION

The integrity of financial statements is a financial report that is presented with honest and correct information without anything being covered up or hidden. If the financial statements have high integrity, it can influence the readers of financial statements in making decisions and if the financial statements do not have integrity, it turns out that the financial statements that overstate will be very detrimental to users of financial statements. The phenomenon that occurs at this time is the many cases of manipulation of financial data that have occurred in many business entities and companies in Indonesia, which proves that the lack of integrity of financial reports in presenting information to users of financial statements so that financial reports do not show the actual economic condition of the company. The importance of the integrity of financial statements for stakeholders is increasingly becoming a demand that must be met by companies. because financial reports are a competent source of information for stakeholders (Verya, 2017).

Mulyadi in Fajaryani (2015) states that integrity is a moral principle that is impartial and honest, someone with high integrity sees the facts as they are and states the actual facts. The integrity of financial statements is an honest presentation of financial statements by describing the company's true economic reality. The integrity of financial statements is also related to audit quality, namely to provide an opinion on the fairness of a financial report. Audit quality is one of the biggest things in creating integrity in a financial report because audit quality is a description of the audit results based on auditing standards and quality control standards as a measure in the implementation and responsibility of an auditor. Where the auditor will find client violations in the accounting system when auditing financial statements and will report them in the audited financial statements based on auditing standards and the relevant public accountant code of ethics. Good audit quality is assessed by the auditor, namely public accountants who have an important role in providing reliable financial information for government investors, creditors, shareholders, employees, debtors and other interested parties.

Arens et al in Akram (2017) state that auditing is the collection and evaluation of evidence about information to determine and report the degree of conformity between that information and predetermined criteria. Audits are conducted to provide an opinion on the fairness of a financial report. If the audit quality can meet the predetermined criteria, the integrity of the financial statements can be achieved. Audit quality aims to improve the results of financial reporting audit performance that can be used by users of financial statements and submitted transparently with the evidence obtained (Suresti, 2015). It can be concluded that audit quality is all the possibilities of auditors when auditing financial statements finding violations of the accounting system and reporting them in the audited financial statements, in carrying out these tasks the auditors are guided by auditing standards and the relevant public accountant code of ethics (Aljufri, 2014). According to De Angelo in Watkins et al (2004) defines audit quality as the likelihood that the auditor will find and report errors in the client's financial statements. This study uses auditor industry specialization to measure audit quality. Auditor specialization describes an auditor's expertise and has a lot of audit experience in a particular industry. Auditor specialization is a dimension of audit quality, because the auditor's experience and knowledge of the industry is one element of the auditor's expertise.

The existence of the problem of accounting data manipulation at this time has caused many questions for the wider community to various parties, especially regarding the management system in the company and the widespread ownership system that is widely spread. which is often referred to as corporate governance, which tells the fact that good corporate governance mechanisms have not been implemented in the company. The non-implementation of good corporate governance mechanisms in this company can cause the company or management to provide information that has a positive impact on stock prices and can encourage companies to tend to carry out accounting manipulation by presenting certain information to avoid falling stock prices (Susiana and Arleen, 2007).

The implementation of good corporate governance has a direct impact on the financial statements that will be generated, companies or management will find it difficult to carry out accounting manipulations due to shareholder supervision and special management responsibilities from external and internal parties so that the financial statements that will be generated are correct and in accordance with the actual circumstances and certainly have integrity (Gayatri and I Dewa, 2013). In achieving corporate governance, the existence of institutional ownership, managerial ownership, audit committees and independent boards of commissioners is expected to be able to balance decision making, especially in the integrity of financial statement information. Research using the variables of audit quality, corporate governance implementation and financial statement integrity has been carried out previously.

LITERATURE REVIEW

Agency Theory

Agency theory is the basic theory underlying the company's business practices and arises because of the development of modern management science that shifts the classical theory, namely the existence of rules that separate company owners (principals) and company managers (agents). According to Messier, et al. (2006) agency relationships result in two problems, namely: (a) information asymmetry, where management generally has more information about the actual financial position and operating position of the entity than the owner; and (b) conflict of interest due to goal dissimilarity, where management does not always act in accordance with the interests of the owner. According to Jensen and Meckling, potential conflicts of interest can occur between related parties such as between shareholders and company managers (agency costs of equity) or between shareholders and creditors (agency costs of debt). More specifically, agency problems arise between managers and majority shareholders, or between managers and majority shareholders on the one hand and minority shareholders on the other.

Signaling Theory

Broadly speaking, signaling theory is closely related to the availability of information. Financial statements can be used to make decisions for investors, financial statements are the most important part of the company's fundamental analysis. The ranking of companies that have gone public is usually based on this financial ratio analysis. This analysis is carried out to facilitate interpretation of the financial statements that have been presented by management (Kretarto, 2001). Signaling theory suggests how a company should signal to users of financial statements. This signal is in the form of information about what management has done to realize the wishes of the owner. Signals provided by companies can be in the form of promotions or other information stating that the company is better than other companies (Srimindarti, Ceacilia and Elen, 2014).

Financial Statement Integrity

The integrity of financial statements is a financial report that displays the actual condition of a company, without anything being covered up or hidden. So, if an auditor audits financial statements that do not have integrity does not reflect the true condition of the company) then, the opportunity for an auditor to be sued will be even greater. Because if the financial statements that do not have integrity turn out to be financial statements that overstate, it will be very detrimental to users of these financial statements. Financial statements are said to have integrity if the financial statements meet the quality of reliability (Kieso, 2001) and are in accordance with generally accepted accounting principles, while the definition of reliability itself is the quality of information in financial statements so that it can be relied on by its users (SAK 2002).

Audit Quality

According to De Angelo in Adriansano (2015), audit quality is the probability that an auditor finds and reports about a violation in the auditor's accounting system. The possibility that the auditor will find misstatements depends on the auditor's technical ability while the act of reporting misstatements depends on the auditor's independence. Audit quality will produce financial reports that can be trusted as a basis for decision making.

METODHS

This research according to the level of explanation is included in causality research, because this research was conducted to test hypotheses regarding the causal relationship between one or several variables with one or several other variables (Sugiyono, 2006). This research is focused on empirically testing the model building developed based on the proposed grand theoretical model. The research data used is quantitative in the form of ratio or interval data which is secondary data obtained and collected from various related sources. When viewed from the time of collection, the type of data in this study uses panel data (a combination of two time series data and cross section data) taken in the 2016-2018 period with research tools using Eviews.

1.Independent Variable

a. Audit Quality

Audit quality in this study uses auditor industry specialization. Auditor specialization is a dimension of audit quality, because the auditor's experience and knowledge of the industry is an element of the auditor's expertise. The measurement of Audit Quality in this study is the ratio between the total number of companies audited in the industry and the total number of companies in the industry.

b. Institutional Ownership

Institutional ownership is measured by the percentage of shares owned by institutions at the end of the year. Institutional Ownership is calculated using the following formula:

$$INST = \frac{jumlah\ saham\ yang\ dimiliki\ institusi}{jumlah\ saham\ yang\ beredar} x\ 100\%$$

c. Managerial Ownership

Managerial Ownership is calculated using the following formula:

$$MNJR = \frac{jumlah\ saham\ direksi, komisaris, dan\ manajer}{jumlah\ saham\ yang\ beredar} x\ 100\%$$

d. **Komite Audit**

The audit committee must have at least 3 (three) members, one of whom is an independent commissioner who also doubles as chairman of the audit committee, while the other members are independent external parties who have expertise in accounting or finance (Wardhan, 2010).

$$KA = \frac{\sum KAki}{\sum KA} x\ 100\%$$

Dimana :

KA : Komite Audit

$\sum KAki$: Jumlah komite audit yang berasal dari komisaris independen

$\sum \mathrm{KA}$: Jumlah komite audit

e. Dewan Komisaris Independen

Komisaris Independen merupakan sebuah badan dalam perusahaan yang beranggotakan dewan komisaris yang independen dan yang berasal dari luar perusahaan yang berfungsi menilai kinerja perusahaan secara luas dan keseluruhan.

$$\mathrm{KI} = \frac{\sum \mathrm{KI}}{\sum \mathrm{DK}} \mathrm{x}\ 100\%$$

Dimana :

KI : Komisaris indepeden

$\sum KI$: Jumlah komisaris independen
$\sum DK$: Jumlah Dewan Komisar

RESULTS

Descriptive statistical analysis is carried out to assess the characteristics of a data, which includes the maximum value, minimum value, number, mean, and standard deviation value. In this section a description will be presented related to the research variables, namely audit quality, institutional ownership, managerial ownership, audit committee, independent board of commissioners and integrity of financial statements.

Tabel 1. Statistik Deskriptif

	KUALITAS_AUDIT	INST	MNJR	KA	KI	INTEGRITAS_LAP_KEUANGAN
Mean	7.806269	58.68831	17.68749	3.170149	42.72634	34.44250
Median	5.970000	61.74000	8.930000	3.000000	40.00000	35.27282
Maximum	17.91000	98.94000	89.44000	5.000000	100.0000	69.90336
Minimum	1.490000	0.050000	1.030000	2.000000	12.50000	9.727685
Std. Dev.	5.891670	23.65025	19.61217	0.430307	10.22239	8.548570
Skewness	0.738346	-0.689217	1.885225	1.490253	1.030213	-0.260994
Kurtosis	2.171218	2.954799	6.283197	5.721929	6.945589	2.844422
Jarque-Bera	120.0766	79.65150	1046.694	682.2408	829.6706	12.42335
Probability	0.000000	0.000000	0.000000	0.000000	0.000000	0.002006
Sum	7845.300	58981.75	17775.93	3186.000	42939.97	34614.71
Sum Sq. Dev.	34850.63	561571.5	386175.8	185.9045	104915.2	73370.35
Observations	1005	1005	1005	1005	1005	1005

Sumber: Hasil *Output Eviews 9 (2020)*

In table 1 above, the minimum value of the Audit Quality variable is 1.490000, the maximum value of the Audit Quality variable is 17.91000, the average value (mean) of the Audit Quality variable is 7.806269, and the value of the standard deviation of the Audit Quality variable is 5.891670. For the minimum value of the Institutional Ownership variable as much as 0.050000, the maximum value of the Institutional Ownership variable is 0.050000, the average value (mean) of the Institutional Ownership variable is 58.68831, and the standard deviation value of the Institutional Ownership variable is 23.65025. The Managerial Ownership variable has a minimum value of 1.030000, the maximum value of the Managerial Ownership variable is 89.44000, the average value (mean) of the Managerial Ownership variable is 17.68749, and the standard deviation of the Managerial Ownership variable is 19.61217. The Audit Committee variable has a minimum value of 2.000000, the maximum value of the Audit Committee variable is 5.000000, the average value (mean) of the Audit Committee variable is 3.170149, and the Audit Committee variable standard deviation is 19.61217. deviation of 0.430307. For the Independent Board of Commissioners variable, the minimum value is 12.50000, the maximum value of the Independent Board of Commissioners variable is 100.0000, the average value (mean) of the Independent Board of Commissioners variable is 42.72634, and the standard deviation of the Independent Board of Commissioners variable is 10.22239. For the Financial Statement Integrity variable, the minimum value is 9.727685, the maximum value of the Financial Statement Integrity variable is 69.90336, the average value (mean) of the Financial Statement Integrity variable is 34.44250, and the standard deviation of the Financial Statement Integrity variable is 8.548570.

Tabel 2 . Uji Statistik

Cross-section random effects test equation:

Dependent Variable: INTEGRITAS_LAP_KEUANGAN

Method: Panel Least Squares

Sample: 2016 2018

Cross-sections included: 335

Total panel (balanced) observations: 1005

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	35.97219	0.586965	61.28507	0.0000
KUALITAS_AUDIT	-0.325789	0.025769	-12.64253	0.0000
INST	0.319156	0.004240	75.27777	0.0000
MNJR	0.002620	0.003905	0.670914	0.5025
KA	-9.658121	0.131519	-73.43536	0.0000
KI	0.300847	0.006338	47.46660	0.0000

Sumber: Hasil *Output Eviews 9 (2020)*

DISCUSSION

The Effect of Audit Quality on the Integrity of Financial Statements

From the results of the tests that have been carried out, with the t test based on a probability level of 0.0000 <0.05 with a regression coefficient value of -0.325789, audit quality has a significant effect on the integrity of financial statements with a negative direction and hypothesis 1 is accepted. The negative direction shows that there is a tendency that the higher the level of audit quality indicates the higher the auditor's expertise (specialization), the lower the level of integrity of the financial statements, where in this study the audit quality variable is proxied by industry specialist auditors related to the auditor's competence in auditing one industry field. Auditor specialization contributes to the credibility provided by the auditor. The more specializations an auditor has, the more experienced and professional the auditor is. Specialist auditors are more capable of interpreting financial reporting errors. Thus, the auditor can conduct an examination of the financial statements properly and be able to find fraudulent financial reporting of client companies with high independence. Mayangsari (2003) conducted research on the effect of auditor industry specialization as another proxy for audit quality on the integrity of financial statements. The results of his research indicate that auditor specialization has a positive effect on the integrity of financial statements. This research is also in line with the research of Irawati and Iwan (2016) that the audit quality variable has an influence but a negative direction on the integrity of financial statements.

The Effect of Institutional Ownership on Financial Statement Integrity

From the results of the tests that have been carried out, with the t test based on a probability level of 0.0000 <0.05 with a regression coefficient value of 0.319156, institutional ownership has a significant effect on the integrity of financial statements and hypothesis 2 is accepted. The positive direction of the coefficient indicates that the greater or smaller the number of shares owned by the institution affects the integrity of financial statements. If a company has more institutional ownership, management tends to present profit-oriented financial reports. This condition can cause management to make various efforts to present financial reports that are in accordance with the condition of the company so as to increase the integrity of the financial statements because the financial statements are presented correctly and honestly. So that the financial statements presented by management can provide information to shareholders High institutional ownership will limit managers from managing earnings and can improve the integrity of financial statements. This means that institutional ownership in the company can increase monitoring of manager behavior in anticipating manipulations that may be carried out so as to increase the integrity of financial statements. A certain percentage of shares owned by institutions can influence the process of preparing financial statements. Institutional investors are shareholders who have a great influence on the company because of their large share ownership. The results of Jama'an's research (2008) found that the presence of high institutional ownership limits managers from managing earnings and can improve the integrity of financial statements. This research is in line with Wulandari and Budiartha's (2014) research and Aljufri's (2014) research showing that institutional ownership has an influence on the integrity of financial statements.

The Effect of Managerial Ownership on the Integrity of Financial Statements

Based on the probability level of 0.5025> 0.05 with a regression coefficient value of 0.002620 on this basis, the ownership of managerial ownership has an influence on the integrity of financial statements. managerial ownership has no significant effect on the integrity of financial statements. So that hypothesis 3 is rejected, which means that the high or low value of managerial ownership does not change the variation in the integrity of financial statements. Managerial ownership has no effect on the integrity of financial statements. This is because the low percentage of managerial share ownership will make the integrity of the financial statements low, which is due to the management having shares with a small percentage so that management acts opportunistically, namely prioritizing their personal interests, causing agency problems / agency conflicts between the two parties in accordance with agency theory and small share ownership conditions, so that they play less role in making decisions about company management, including regarding the integrity of financial statements. The results of this study support research conducted by Istiantoro, Paminto, and Ramadhany (2017) and Sauqi, Akram, & Pituringsih (2017).

The Effect of Audit Committee on Financial Statement Integrity

Based on the probability level of 0.0000> 0.05 with a regression coefficient value of -9.658121 on this basis, the audit committee has a significant effect on the integrity of financial statements. So that hypothesis 4 is accepted. The direction of this negative coefficient is based on the existence of an independent audit committee that is less able to facilitate communication between the ecosystem of financial report makers and ensure the fulfillment of standards. So that the independent audit committee is less able to reduce fraudulent financial reporting and improve the integrity of financial statements. The existence of the company's audit committee has been able to control management actions in the presentation of financial statements. In this case, the effectiveness of the existence of the audit committee is measured using meeting activities carried out during the current year, the audit committee must hold meetings at least once every quarter. Increasing the proportion of audit committee members can reduce agency conflicts arising from agency relationships. A large number of audit committee members are able to align the interests of management and shareholders, so that the company's goal of achieving high company value by presenting financial reports with high integrity can be achieved. Gayatri and Suputra's research (2013), Srimindarti and Puspitasari (2014) state that the audit committee has a positive effect on the integrity of financial statements.

The Effect of the Independent Board of Commissioners on the Integrity of Financial Statements

Based on the probability level of 0.0000> 0.05 with a regression coefficient value of 0.300847 on this basis, the independent board of commissioners has a significant influence on the integrity of financial statements, hypothesis 5 is accepted. The positive direction of the coefficient indicates that there is a tendency for the existence of independent commissioners to be effective in supervising corporate governance, so that it can lead to a higher level of integrity of financial statements. Theoretically, if there are high independent commissioners in the company, the audit level in a company will automatically be high. There is little possibility of fraud or data manipulation in a company, so the integrity of financial statements will be better and more stable. The results of this study are in line with agency theory which states that independent commissioners have a function as a counterweight in making impartial decisions. So that it is expected to prevent agency conflicts between majority and minority shareholders as well as between companies and other interested parties (Jensen & Meckling). The integrity of financial statements is expected to increase in line with the balance in impartial decision making. The functioning of independent commissioners in the context of protecting minority shareholders and other related parties, shows that the presence of independent commissioners in a company can help overcome agency problems that may occur. So that the resulting financial statements do not only favor some parties, but can cover all interested parties.

CONCLUSION

1. Based on the results of the study, it shows that audit quality affects the integrity of financial statements. Improving audit quality will make the financial statements presented more transparent. This is a signal given by the company that the audit conducted by internal or external auditors is carried out by competent and independent people so as to produce reliable financial reports.
2. Based on the results of the study, it shows that institutional ownership is proven to have an effect on the integrity of financial statements. The positive coefficient direction indicates that the greater or smaller the number of shares owned by the institution affects the integrity of the financial statements. The high number of shares owned by outside agencies can also be seen that the company has a big name and will have stable financial statement integrity.
3. Based on the results of the study, it shows that managerial ownership has no effect on the integrity of financial statements. This explains that the high or low value of managerial ownership does not change the variation in the integrity of financial statements.
4. Based on the results of the study, it shows that the audit committee has an effect on the integrity of financial statements. The large number of audit committees in the company will further improve the audit of the company and there is a small possibility of fraud, it will increase the integrity of the financial statements.
5. Based on the results of the study, it shows that the independent board of commissioners affects the integrity of financial statements. Agency theory states that independent commissioners have a function as a counterweight in making impartial decisions. So it is hoped that it will prevent agency conflicts between majority and minority shareholders as well as between companies and other interested parties.

Suggestion

Based on the research results, several suggestions for scientific development can be given as follows:

1. Conducting a research sample of several countries, so that it can be seen how the integrity of the financial statements of the countries sampled compares and also allows adding research variables.
2. Further researchers should be able to add independent variables that may affect the integrity of financial statements. Such as leverage and company size that have supporting research can have an impact on increasing the integrity of financial statements. Good financial reports will attract investors to invest in the company and investors must pay attention to the internal factors of the company concerned so as to increase the integrity of financial statements.

3. Further research can examine the type of financial industry or jointly examine the types of financial and non-financial industries listed on the Indonesia Stock Exchange (IDX).

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