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Audit Committee, Auditor Tenure and Company Size: Implications for The Integrity of Financial Reports

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ABSTRACT

The discovery of company dishonesty in disclosing financial reports can have a negative impact on interested parties because it can be misleading in decision making due to inaccurate information presented. This research aims to determine the influence of the Audit Committee, Audit Tenure, and Company Size on the Integrity of Financial Reports in Insurance Sub-sector Companies listed on the Indonesia Stock Exchange for the 2019-2022 period. This research uses quantitative methods. The sample in this study was selected using a purposive sampling technique and obtained 68 analysis units from 17 companies. Data analysis in this research uses panel data analysis. The results of this research indicate that the Audit Committee and Audit Tenure have a negative effect on the integrity of financial reports, while company size has no effect on the integrity of financial reports.

INTRODUCTION

Financial reports play an important role as a means of publishing financial information and as a company responsibility towards interested parties. Financial reports contain information about the financial position, company performance and cash flow in a certain period (IAI, 2017). Financial reports must have integrity so that they are useful for users as consideration in making accurate and appropriate economic decisions. When preparing financial reports, it is very important to carry out the process with integrity and precision, this aims to ensure accurate disclosure of information to users of financial reports. Statement of Financial Accounting Concept (SFAC) No. 2 explains that financial reports can be said to have integrity if the financial reports present information fairly, objectively and during the preparation process must be based on honesty. Companies that produce quality financial reports tend to be more attractive and trustworthy for investors in allocating their resources such as capital investment. Therefore, disclosing original data without manipulation is very necessary so that users avoid misinterpretations of financial reports

One of the cases of decreasing the integrity of financial reports that occurred in insurance companies in Indonesia was the case of manipulation of financial reports carried out by PT Asuransi Jiwa Adisarana Wanaartha (Wanaartha Life) which experienced the cancellation of its business license by the Financial Services Authority as of 05 December 2022. The Financial Services Authority discovered that there had been manipulation financial reports, namely the discovery of policies that are not recorded in the liability report. When a re-audit was carried out, it was found that the value of liabilities was far from the value of assets so that shareholders were unable to increase capital (https://finance.detik.com, 2022). Financial Services

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Authority also imposed sanctions on public accountants and Public Accounting Firms who were tasked with auditing Wanaartha Life's 2014-2019 annual financial reports in the form of canceling their certificate of registration with Financial Services Authority. (https://infobanknews.com, 2023).

The case above shows that companies still find dishonesty in disclosing financial reports. This case can have a negative impact on interested parties because it can mislead them in making decisions due to inaccurate information presented. Not only that, companies with problems will also experience losses due to the reduced level of trust of the public, investors, creditors and other users of financial reports towards the company, marked by a decrease in the value of shares in the company.

There are several factors that can influence the integrity of financial reports, one of which is the audit committee. The audit committee is an independent committee established by the board of commissioners to assist the board of commissioners in carrying out its duties in supervising financial reports. Based on agency theory, the audit committee is considered an appropriate control tool in minimizing conflicts of interest between principals and agents. The audit committee plays an important role in efforts to protect shareholders from manipulation of financial reports carried out by company management (Syadeli & Sa'adah, 2021). The audit committee is obliged to ensure that the accuracy of the financial reports produced by management is in line with generally recognized accounting principles (Ayem et al., 2023).

The existence of an external auditor is very necessary in assessing the integrity of the financial reports produced. Providing an opinion from an independent external auditor can increase financial report users' confidence in the reliability of the information contained in the financial report (Siregar & Nurmala, 2018). However, it is important for companies to pay attention to the length of the audit engagement period with the auditor. This aims to ensure that the auditor's independence is maintained. According to Oyedokun's view in Arista (2018), reduced auditor independence can be caused by the close relationship between the auditor and the client. Minister of Finance Regulation No. 17/PMK.01/2008 limits the length of engagement of Public Accounting Firms with clients in providing auditing services to a maximum of 6 consecutive financial years and for Public Accountants a maximum of 3 consecutive financial years.

In general, companies are divided into three sizes, namely small, medium and large. This measure can be seen through the number of assets owned, the value of sales generated, and the current market value of shares in circulation (Hidayat & Panjaitan, 2023). This measure reflects its reputation and operational capabilities, including how good its internal controls are. The bigger a company, the more attention it will receive from various interested parties such as investors, creditors, the government and others.

Based on the phenomenon and background description above, this research was conducted with the aim of knowing empirically the influence of the audit committee, audit tenure and company size on the integrity of financial reports.

LITERATURE RESEARCH

A. Audit Committee and Financial Report Integrity

Based on agency theory, implementing an independent audit committee within a company or organization can function as the right approach to reduce the problem of information asymmetry and reduce the opportunity for management to commit fraud in financial report disclosures. Members' in-depth understanding of accounting and finance has the potential to increase the integrity value of financial reports. When audits are carried out on financial reports, management will find it difficult to deceive the members of the audit committee concerned so that acts of manipulation of financial reports can be prevented (Tanuwijaya & Dwijayanti, 2022). There is a positive correlation between the presence of an audit committee and the integrity of financial reports (Dewi et al., (2022). The presence of an audit committee is able to maximize effectiveness in monitoring the preparation of financial reports and ensure that applicable policy standards are met. This finding is in line with previous studies by Arista et al. al., (2018) which shows that conflicts of interest in companies can be reduced by increasing the proportion of the audit committee.

Resource dependency theory developed by Pierce and Zahra (1992), the effectiveness of audit committees will increase when they have more resources that can handle various problems faced by the company. Audit committees that have a few members tend to act more efficiently, but also have the weakness of members' lack of experience and understanding of the preparation of financial reports and principles

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related to internal company supervision (Kristanti, 2012). There is a negative relationship between the size of the audit committee and the integrity of financial reports (Kusumawati and Nuswantara (2023). Where the larger the size of the audit committee, the company's performance will decrease. Audit committees that have many members tend to lose focus and have a smaller level of participation resulting in supervision cannot run well, resulting in a decline in company performance. From the explanation that has been described, a hypothesis can be formulated:
Hypothesis 1: The audit committee influences the integrity of financial reports

B. Audit Tenure and Financial Report Integrity

Based on agency theory, auditors have an important role in reducing the problem of information asymmetry by ensuring the fairness of presentation of financial reports by management so that decisions can be made appropriately by interested parties. Agency conflict can be a driver of financial report integrity. When an auditor is faced with a complex agency conflict, the auditor will strive to produce a high quality audit so that the integrity of the financial report is maintained. Several studies have found a significant positive relationship between the length of the audit engagement period and the integrity of financial reports (Azizah., 2023; Fatimah et al., 2020 and Wulandari et al., 2021). A long engagement period between the auditor and the client can increase the integrity of the financial statements. The knowledge and understanding that the auditor has about the client over the length of the audit engagement period helps the auditor overcome problems that the auditor may find during the process of auditing financial statements.

Depend on resource dependence theory, a company's dependence on a particular auditor can endanger the auditor's independence and the credibility of the audited financial statements. This occurs because of the potential for the formation of an emotional bond between the auditor and the client, which can then have an impact on the auditor's opinion when conveying his professional judgment. Over time, this can give rise to a tendency for auditors to follow requests from managers, which results in a decrease in the auditor's independence in assessing financial reports (Bani Saad, 2019). A long assignment duration can create a cooperative relationship between auditors and managers in an effort to conceal acts of fraud and manipulation of financial data. As a result, the resulting audit opinion will be considered to be of low integrity (Tanuwijaya & Dwijayanti, 2022). The duration of the audit engagement has a negative impact on the integrity of financial reports (Manuari and Devi, 2021). Prolonged engagement duration can create familiarity which has the potential to reduce the auditor's independence and objectivity which has a negative impact on audit results. Extending audit tenure can cause a decrease in auditor independence and skepticism, resulting in a decrease in the quality of audits carried out by auditors and an impact on reducing the integrity value of financial reports (Arista et al., 2018). Hypotheses can be formulated:
Hypothesis 2: Audit tenure influences the integrity of financial reports

C. Company Size and Financial Report Integrity

Based on signal theory, the larger the company size as seen from the total assets owned, the more conservative the resulting financial reports will be. Disclosure of conservative and integrated financial reports is considered a positive signal from the company to its readers and interested parties such as investors, creditors and other funding institutions. A company's size reflects its reputation and operational capabilities, including how good its internal controls are. Company size can directly influence the value of a company. Large-scale companies are generally in the spotlight of the public and interested parties (Rivandi & Pramudia, 2022).

There is a positive relationship between company size and the integrity of the financial reports produced (Nabila et al., (2023); Rivandi and Pramudia (2022); Damayanti et al., (2023)). Large-scale companies have a better capacity to guarantee the quality and integrity of their financial reports. This is because the existence of a larger accounting team and assisted by more sophisticated technology and information systems supports them in carrying out better accounting and reporting processes. Their large scale will become the focus of society, thereby encouraging companies to maintain good relations with stakeholders. Therefore, the company will continue to strive to improve supervision to ensure transparency and financial quality, with the aim of maintaining and improving the company's reputation.

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Several other studies show that company size has a negative and significant effect on the integrity of financial reports (Nazar & Arviana (2023); Lubis et al., (2018)). Large companies realize that they are in the public spotlight, so management intervenes in the preparation of financial reports with the aim of benefiting themselves, thus reducing the integrity of the financial reports. From the explanation that has been described, a hypothesis can be formulated
Hypothesis 3: Company size influences the integrity of financial reports

METHODS

A. Population and Sampling Method

The population in this research is all companies operating in the insurance sub-sector listed on the Indonesia Stock Exchange (IDX) from 2019 to 2022. This technique determines a sample based on certain aspects that are taken into consideration. The criteria applied in determining the sample in this study include:

1. Insurance sub-sector companies listed on the IDX for the 2019 to 2022 period.
2. Insurance sub-sector companies that consistently publish financial reports on the IDX throughout the 2019 to 2022 period.
3. Insurance sub-sector companies that have all the data required for the research.

The total research sample was 17 companies with 68 units of analysis.

B. Research Variables And Measurement

According to Rukajat (2018:19) variable operationalization refers to the explanation or information given to the variable being researched, then given a special meaning, so that each variable has a specific meaning in the research context. The definitions and operational variables are explained in the following table:

Table 1. Measurement of Variables

Variable	Measurement	Scala	Source
Integrity of financial reports (IFR)	Accounting conservatism through market to book ratio: $$\text{IFR}=\frac{\text{Stock Market Price}}{\text{Stock book Price}}$$ When the ratio exceeds 1, it indicates conservative accounting implementation, because the company reports a value that is lower than market value.	Rasio	Purba. J., and Fuadi. A,(2023)
Audit Committee (AC)	AC = The number of audit committee members in the company	Rasio	Nabila, Adam Zakaria. A., and Purwohedi. U., (2023)
Audit Tenure (AT)	If the company undergoes an audit by the same auditor, a value of 1 is given to mark the start of the engagement period in the first year. Next, a value of 1 is added at intervals in the following year if the company does not switch to another auditor.	Interval	Purba. J., and Fuadi. A,(2023)
Company Size (CS)	Company Size = Ln Asset total The bigger the company, the bigger the logarithm number will be	Rasio	Fatimah. S., Agustinawati. N. P, Petro. S., (2020)

Source: Research Data, 2020

This research uses secondary data originating from financial reports and annual financial reports of Insurance Sub-sector Companies listed on the Indonesia Stock Exchange which are accessed via the official website www.idx.co.id. The data in this research was collected using documentation techniques. The data analysis method in this research uses panel data analysis with the help of the Eviews 12 computer program

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Hypothesis Test

In statistical analysis, there are two main types of data: time series data and cross-section data. Panel data, as described by Ghozali (2017: 267), represents a combination of both time series and cross-section data. Panel data is commonly known by various names, such as pooled data (resulting from the pooling of time series and cross-sectional data), micro panel data, longitudinal data, event history analysis, and cohort analysis. These terms all imply the examination of units across different time periods. The pooled data regression model is defined by the following equation:

$$IFR = \alpha + \beta 1AC + \beta 2AT + \beta 3CP + e$$

RESULTS AND DISCUSSION

1. Descriptive Statistical Test

A summary of descriptive statistics for the variables of this research is presented in the following table:

Table2. Descriptive Statistical Test

	Integrity of financial reports	Audit Committee	Audit Tenur	Company Size
Mean	1.764946	3.029412	1.602941	7.30E+12
Median	0.902709	3.000000	1.000000	1.53E+12
Maximum	21.70777	4.000000	4.000000	3.57E+13
Minimum	0.089823	3.000000	1.000000	1.98E+11
Standar. dev	3.552282	0.170214	0.735856	1.11E+13
Observations	68	68	68	68

Source: Research Data, 2024

2. Selection of Panel Data Models

The selection of the panel data regression model in this research aims to determine the best and most appropriate model among the common effect model, fixed effect model or random effect model selected for subsequent testing.

Uji Chow

Table 3. Chow Test Results

Effects Test	Statistic	d.f	Probability
Cross-section F	63.477171	(16,48)	0.0000
Cross-section Chi-Square	210.680749	16	0.0000

Source: Processed data from Eviews 12, 2024

Based on table 3 above, it is known that the probability value is 0.0000 < 0.05, so it can be concluded that the selected model is the Fixed Effect Model.

Uji Hausman

Table 4. Hausman Test Results

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f	Probability
Cross-section Random	450.356671	3	0.0000

Source: Processed data from Eviews 12, 2024

Based on table 4 above, it is known that the probability value is 0.0000 < 0.05, so the selected model is the Fixed Effect Model.

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Uji Lagrange Multiplier

Tabel 5. Hasil Lagrange Multiplier

Test Hypothesis			
	Cross-section	Time	Both
Breusch-Pagan	13.10359	1.249169	14.35276
	(0.0003)	(0.2637)	(0.0002)

Source: Processed data from Eviews 12, 2024

On table 5 above, the Breusch-Pagan value is 0.0001 < 0.05, so the selected model is the Random Effect Model. Based on the results of the three model selection tests, the final conclusion was obtained that the best regression model used in this research was the Fixed Effect Model.

3. Hypothesis test

Panel data regression is a regression technique that combines aspects of sequential data (time series) and cross section data. Panel data regression analysis is used to assess the significant and shared influence between independent and dependent variables (Priyatno, 2022:5). The results of panel data regression analysis with the Fixed Effect Model are presented as follows:

Table 6. Hypothesis Test Results

Variable	Coefficient	Std. Error	t-statistic	Probability
C	65.37937	12.64904	5.168723	0.0000
KA	-16.90092	0.860426	-19.64250	0.0000
AT	-0.346459	0.155138	-2.233228	0.0302
UP	-0.416645	0.436686	-0.954105	0.3448
Prob (F-statistic)	0.000000			
R-Square	0.958327			

Source: Processed data from Eviews 12, 2024

Determine the size of the t-table value using a t table with α = 0.05 and df (n-k = 68-5 = 63). So the t-table value is 1.66. Based on table 6, the results of the t statistical test can be interpreted:

a) The Audit Committee variable obtained a calculated t value of -19.16 < 1.66. Also obtained was a coefficient value of -16.87 in the negative direction and a probability value of 0.0000 <0.05. So it can be concluded that hypothesis 1 is accepted where the Audit Committee has a significant influence on the Integrity of Financial Reports.
b) The Audit Tenure variable obtained a t-value of -2.35 < 1.66. Also obtained was a coefficient value of -0.40 in the negative direction and a probability value of 0.0231 <0.05. It can be concluded that Hypothesis 2 is accepted that the Audit Tenure variable has a significant effect on the Integrity of Financial Reports.
c) The Company Size variable obtained a t-value of -0.97 < 1.66. Also obtained was a coefficient value of -0.43 in the negative direction and a probability value of 0.3365 > 0.05. So it can be concluded that Hypothesis 3 is rejected or Company Size has no significant effect on the Integrity of Financial Reports.

DISCUSSION

A. The Influence of the Audit Committee on the Integrity of Financial Reports

Based on the hypothesis test, the Audit Committee has a negative effect on the integrity of financial statements. The large number of audit committee members has a negative impact on the integrity of financial reports. The results of this research cannot prove agency theory which assumes that the existence of an audit committee is able to increase the accuracy of the financial reports produced through its role in overseeing the process of preparing financial reports. However, the results of this research are related to resource

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dependence theory. Based on this theory, the audit committee provides valuable resources and competencies to the company. The audit committee acts as an extension of the board of commissioners in overseeing the process of preparing and auditing financial reports and ensuring that internal controls are implemented properly.

Based on research data, of the total of 17 companies in the insurance sub-sector for the 2019-2022 period, one company has an audit committee of four people and sixteen companies have an audit committee with three members per period and meet the minimum threshold. the number of audit committee members that has been determined. This research finds that the audit committee has a significant negative effect on the integrity of financial reports. The negative influence caused by the audit committee in this research was caused by the size of the audit committee being too small, causing insufficient resources or expertise to carry out their duties effectively. This reduces the effectiveness of supervision over the preparation and auditing of financial reports, so that the risk of misstatement and fraud contained in financial reports becomes difficult to detect and causes a decrease in the integrity of financial reports. This research is in line with research conducted by Kusumawati and Nuswantara (2023), Ulfa and Challen (2020), M. Wulandari et al., (2020) and Qonitin & Yudowati (2018) which found that audit committees have a significant negative effect on the integrity of financial reports.

B. The Effect of Audit Tenure on the Integrity of Financial Reports

Based on the results of the hypothesis test, the Audit Tenure variable has a significant negative effect on the Integrity of Financial Reports. The results of this research are in accordance with the proposed hypothesis, the length of the audit engagement period between the auditor and the client can have a negative impact on the integrity of the financial statements. This is because the long duration of the engagement between the auditor and the client can affect the auditor's mentality and attitude, which then has an impact on reducing the auditor's independence in auditing the client's financial statements. Auditors will tend to follow the wishes of company managers (Bani Saad, 2019). A long engagement duration can create a cooperative relationship between the auditor and managers in an effort to conceal acts of fraud and manipulation of financial data, which results in low audit quality from the opinion issued by the auditor in assessing the credibility of the audited financial statements (Tanuwijaya & Dwijayanti, 2022).

Agency theory assumes that the use of audit services from external auditors in companies plays a role in increasing the accuracy of financial reports. The existence of an external auditor is able to reduce the problem of information asymmetry by ensuring the fairness of the presentation of financial reports (Aprilia and Cahyonowati, 2022). KAPs that are affiliated with the big four KAPs tend to be considered more capable of providing various high quality services to clients. Companies will choose KAP with better quality to improve the quality of financial reports and the company's reputation in the eyes of financial report users. Companies that have previously received auditing services from large KAPs affiliated with the big four are less likely to change auditors (Jayanti et al., 2020). However, this can have a negative impact on the integrity of financial reports if the company continuously uses auditing services from the same auditor for a long period of time, thereby creating dependence on certain resources. Dependence on these resources can have a negative impact by reducing the auditor's independence and making the auditor try to help realize management's wishes in the hope that the engagement relationship with the client will not be broken (Sari and Rahmi, 2021). Auditor independence is needed in assessing financial reports objectively and reporting the auditor's findings during auditing financial reports based on clear evidence. This research is in line with research conducted by Z. P. W. Putri (2021), Manuari and Devi (2021) and Arista et al., (2018) which found audit tenure had a significant negative effect on the integrity of financial reports.

C. The Influence of Company Size on the Integrity of Financial Reports

Based on the results of the hypothesis test, the Company Size variable has no significant effect on the Integrity of Financial Reports. The research results obtained are contrary to the proposed hypothesis, namely that company size influences the integrity of financial reports. Thus, large or small company size does not guarantee the integrity of the financial reports produced. The larger the size of a company does not mean that the financial reports presented are more conservative, so that the financial reports do not reflect the company's actual financial condition. This is because, the larger the size of a company, the higher the demands

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from various interested parties, so that management will try to make the resulting financial reports look good by manipulating them so that the financial reports lack integrity and cannot be accounted for (Pratika and Primasari, 2020).

However, there are also companies that respond by trying to present increasingly conservative financial reports and maintain their integrity. With support from company capacity, such as providing the best accounting team and sophisticated technology, the company will try to maintain the integrity of the financial reports produced in order to maintain the company's good image and also good relations with interested parties (Nabila et al., 2023). Likewise, small-sized companies do not always mean that small-sized companies are unable to present financial reports with integrity. They will continue to strive to grow into a company that has good performance by disclosing financial reports with integrity with all the experience they have as the business develops, in order to increase the value of the company so that it can attract the interest of investors and creditors to provide capital assistance. This research is in line with research conducted by Pratika and Primasari (2020), Ananda et al., (2020) and Raditiana (2019).

CONCLUSION

The research results show that the audit committee and audit tenure have a significant negative influence on the integrity of financial reports. Meanwhile, company size has no effect on the integrity of financial reports. The implications of this research for investors as capital market players in the current situation, it is very important to be able to choose the right company by analyzing relevant and factual information as consideration in making investment decisions. Apart from monitoring share price movements and trading volumes, it is also necessary to pay attention to factors such as the company's internal controls, the length of the external auditor's engagement with the company and the scale of the company in which funds will be invested. So it can be a reference for whether the company implements a conservative accounting system and whether or not the financial reports produced are integrated.

The results of the coefficient of determination test show that the influence of the audit committee, audit tenure, and company size on the integrity of financial reports is 95.91%, while the remaining 4.09% is influenced by other variables outside this research. Future researchers are expected to be able to develop this research by expanding the research object and extending the length of the research period. Future researchers are expected to be able to add other variables that can influence the integrity of financial reports, such as Audit Fees, Auditor Industry Specialization, Intellectual Capital and so on.

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