

THE INFLUENCE OF AUDIT TENURE, INDEPENDENT COMMISSIONER, AUDIT COMMITTEE, AND AUDIT QUALITY ON INTEGRITY OF FINANCIAL STATEMENTS.

(Empirical Study on Property and Real Estate Sub Sectors Listed on the Indonesia Stock Exchange)

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ABSTRACT

The purpose of this study is to find out the variables that can affect the integrity of the report by examining audit tenure, independent commissioners, audit committees, and audit quality. This research was conducted on the property and real estate sub-sectors listed on the Indonesia Stock Exchange for the period 2015-2018. This study uses secondary data, namely annual financial reports issued by the company. By using the purposive sampling method followed by using the pooled method obtained 156 samples. The analysis technique used is multiple linear regression, classical assumption test, and significance test. Partially 1) Audit tenure has no significant effect on the integrity of financial statements. 2) The audit committee has no significant effect on the integrity of financial statements, 3) audit committees have no significant effect on the integrity of financial statements, 4) audit quality has a significant effect on the integrity of financial statements, while simultaneously audit tenure, independent commissioners, audit committees and influential audit quality significant to the integrity of financial statements.

Keywords:

Tenure Audit, Independent Commissioner, Audit Committee, and Audit Quality, Financial Report Integrity

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INTRODUCTION

Financial statements are structured presentations of financial positions that describe the company's financial performance. All information at the financial statement can be used by investors, creditors, employees, customer, government, and community as consideration factors for their decision-making process. The financial statement has an economic impact on all stakeholders. Therefore, the information conveyed in the financial statements must be properly made, presented with high integrity, there are no material errors and disclosure of information by the facts to the users of the financial statements as a form of accountability to interested parties that are used to economic decision making. Thus financial statements must be prepared with the highest regard for the principle of integrity. its uses for community, commercial and industrial.

The case of financial manipulation in property companies, namely in Cabot Investment Properties in 2018, was reported that Carlton P. Cabot, the former owner and CEO of Cabot Investment Properties (CIP), cheated hundreds of elderly investors, including those aged 70 to 80 who sponsored real estate, by abusing around \$ 17,000,000 in investor funds to pay for personal and business expenses and hide the fraud from investors and manipulate financial reports and provide false misleading financial statements and other information to investors and deliberately conceal the fact that you have large amounts of a money debt. The case of manipulation of financial statements in other property companies, namely Brixmor Property Group Inc. in 2018 accounting employees has manipulated financial results in which the CEO and top-level managers have resigned. Manipulation

in this case is changing the income of goods by both up and down, to show consistent growth in key measures of company income (Dwidinda et al., 2017). Research by (Amrulloh et al., 2016) shows that audit tenure affects the integrity of financial statements. Research (Dwidinda et al., 2017) states that independent commissioners influence the integrity of financial statements. Research (Amrulloh et al., 2016) states that the audit committee influences the integrity of financial statements. The results of the study (Setiawan, 2015), audit quality affects the integrity of financial statements.

LITERATURE REVIEW

Agency Theory

Agency theory explains the relationship between two parties, the owner (principal) and management (agent). A principal is a party that gives responsibilities to other parties commonly called agents. The agent (manager) has the authority to manage the company and make decisions on behalf of investors. The agency problem is a matter of interest between the expectations of the investor in obtaining the maximum return and the expectations of the manager. Managers often prioritize their interests or called moral hazard. Managers should manage business organizations well so that investor interests are optimal.

Financial Statement Integrity

The integrity of financial statements shows that the information reported is true, honest, accurate, and free from actions or activities carried out intentionally by management in manipulating accounting numbers to mislead users of financial statements in evaluating their companies. Financial statements are intended to meet the needs of most users of financial statements.

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Therefore, the information presented in the financial statements must also be reliable (PSAK, 2014). If the information is not misleading, there is no material error, and the user can count on it as honest and fairly presented information that is reliable quality. So that assets or income are not overstated and liabilities or expenses are not understated (Dwidinda et al., 2017).

Audit Tenure

Audit tenure is a term of office of the Public Accounting Firm (CPA) in providing audit services to its clients. Auditor independence greatly influences the quality of auditor audits given to clients. However, the audit process requires cooperation from the company's management. A close working relationship between the auditor and the company's management was made with a long engagement period. A long engagement period creates a closeness between the auditor and his client, thereby reducing the independence and quality of the audit as well as objectivity in assessing financial statements because it will adjust the wishes of management and shareholders. The increase in the term of this KAP agreement can cause a decrease in the integrity of financial statements.

Independent Commissioners

In the board of commissioners, there is an independent commissioner, a body within the company that has a board of commissioners that is independent of outside the company whose job is to assess the performance of the company broadly and overall (Putra, 2012). minorities and other related parties are the objectives of the in-

dependent commissioners.

Audit Committee

The number of members of the audit committee is adjusted to the size and complexity of the company, wherein many regulations, the minimum rules for the members of the audit committee are three people but from the specific best-practice suggestion mentioned by (Rezaee, 2009) in (Savero, 2017) the number of audit committee members namely at least five people.

Audit Quality

Audit quality is the level of proper review for a financial statement that does by the auditor. IAI (Ikatan Akuntan Indonesia) mention that the quality level of audited financial report show auditor quality. Auditing standards cover professional quality. CPA reputation measurement is used to measure the proxy quality of a company's audit. CPA size can be divided into two, big-four CPA and non-big-four CPA. This variable is measured using a dummy variable where number 1 is given if the auditor who audits the company is an auditor of the big four CPA and 0 if it turns out the company is audited by a non-big four CPA.

METHODOLOGY

Samples are part of the population whose characteristics are to be studied and considered representative. The sample collection in this study was purposive sampling and pooled methods. Using the purposive sampling method, the aim is to obtain a representative sample with criteria determined earlier by the researcher.

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Table 1. Sampling Criteria

No	Description	Number Of Company
1	Sub Sector Property and Real estate company listing at Indonesia Stock Exchange 2015-2018	48
2	Sub Sector Property and Real Estate Company listing at Indonesia Stock Exchange 2015-2018 and inconsistent reported their financial statement.	(9)
Total sample per year		39
Total sample 2015-2018		156

FINDINGS AND DISCUSSIONS
Statistical descriptive

The statistical descriptive analysis describes the data seen from the mean (mean), the standard deviation of each research variable. The results of the descriptive analysis using SPSS 24.0 of the variables of this study are as follows:

Table 2

Descriptive Statistics

	Mean	Std. Deviation	N
Integritas_Laporan_Keuangan	514.6285	1491.56251	156
Audit_Tenure	3.00	1.490	156
Komisaris_Independen	.3716	.10706	156
Komite_Audit	.3448	.13203	156
Kualitas_Audit	.26	.438	156

The results of the descriptive analysis above indicate that the number of observations (N) of this study was 156. Of these 156 observations on the variable Integrity of financial statements, averages are 514,6285. Standard Deviation is 1491,6251. The average audit tenure is 3,00 with 1,490 as the standard deviation. The average of the independent commissioner is 0,3176 with 0,10706 as the deviation standard. The average of

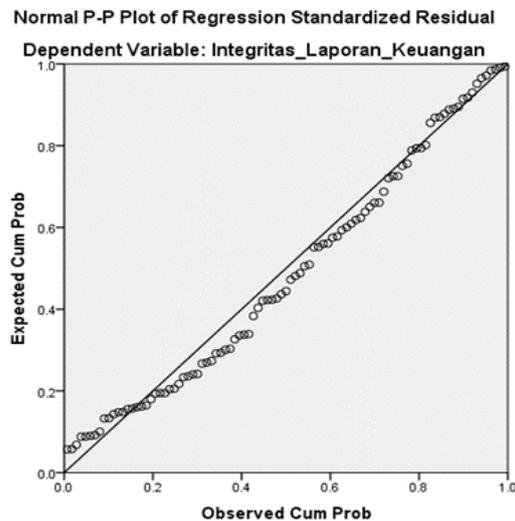
an audit committee is 0,3448 with 0,13203 as the deviation standard. The quality audit has an average 0,26 and deviation standard 0,438.

Classic Assumption Test

Normality Test

In this study to test the normality used graph analysis methods and see the normal probability plot for the normality test is as follows:

Figure 1
Grafik Normal P-P Plot



In the normal chart above, the plot is seen spreading around the line and following the direction of the diagonal line or the histogram. Thus it can be stated that the data is normally distributed, then the regression model meets the normality assumption.

Multicollinearity Test

To detect the presence or absence of multicollinearity, it can be seen from the variance inflation factor (VIF), if the VIF value is ≤ 10 , and the tolerance value ≥ 0.10 , then there is no multicollinearity, Here is the table

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Table 3

Coefficients ^a		Collinearity Statistics	
		Tolerance	VIF
Model			
1	Audit_Tenure	.910	1.099
	Komisaris_Independen	.940	1.064
	Komite_Audit	.923	1.083
	Kualitas_Audit	.898	1.113

a. Dependent Variable:
 Integritas_Laporan_Keuangan

In the variance inflation factor (VIF) table, and tolerance above, it can be seen that all independent variables have a VIF number less than 10, each ranging from 1.113 to 1.083. Likewise, the Tolerance value for all variables is > 0.10, each ranging from 0.923 to 0.898. Thus, it can be concluded that the regression model above does not have multicollinearity problems.

Autocorrelation Test

Autocorrelation testing aims to test whether in the regression model there is a correlation between a period t with the previous period (t-1). A good regression model is the absence of autocorrelation (Ghozali, 2013). To test autocorrelation you can use the Durbin Watson test method.

The basis for decision making for autocorrelation is as follows:

1. If the DW value <dl means there is a positive autocorrelation.
2. If the DW value is > 4-dl, it means that there is a negative autocorrelation.
3. If the DW value > du means there is no autocorrelation.
4. If the DW value <4-du, it means that there is no autocorrelation.

The result of the Durbin Watson test can be seen in this following table :

Table 4

From table 3 can b show that

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.370 ^a	.137	.114	1403.89900	2.333

a. Predictors: (Constant), Kualitas_Audit, Komisaris_Independen, Komite_Audit, Audit_Tenure

b. Dependent Variable: Integritas_Laporan_Keuangan

each variable in this research has DW value 2,333, by using data (n) =156 with k value is 4 and $\alpha = 5\%$. At table dl-du that seen dl is 1,69 dan du is 1,79. Cause DW is 2,333 higher that limit du=1,79 which can be concluded that the regression model is free from the autocorrelation.

Heteroskedasticity Test

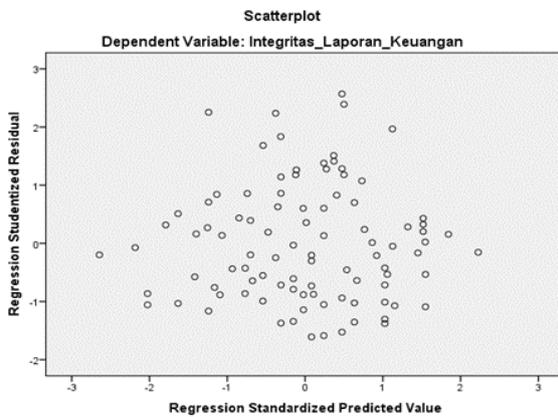
Heteroscedasticity testing aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another (Ghozali, 2013). How to see the presence or absence of heteroscedastic by looking at a scatterplot graph between standardized predicted value (ZPRED) and studentized residual (SRESID). Heterokedacity can be seen from the presence or absence of certain patterns on the scatterplot graph between SRESID and ZPRED where the Y-axis is the predicted Y and the X-axis is residual (the predicted Y - true Y).

1. If certain patterns, such as dots, form a regular pattern (wavy, widened, and then narrowed), then Heteroscedasticity has occurred.
2. If there is no clear pattern, and the points spread above and below the number 0 (zero) on the Y-axis, and left and right the number 0 (zero) on the X-axis then Heteroscedasticity does not occur

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Figure 2
Graph of Heteroscedasticity
Test of Integrity of Financial
Statements



The Scatterplot in Figure 2 above, visible points spread randomly, above or below the number 0 on the Y-axis, and to the left or right the number 0 on the X-axis. This means that there is no heteroscedasticity in the regression model, so the regression model obtained is feasible to predict the magnitude of the dependent variable based on the input of the independent variable.

Multiple Linear Regression Analysis

This multiple regression analysis is used to determine the effect of Audit Tenure, Independent Commissioner, Audit Committee, and Audit Quality on the Integrity of Financial Statements in Property and Real Estate Sub Sector companies listed on the Indonesia Stock Exchange.

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	400.212	545.634		.733	.464
	Audit_Tenure	-15.969	79.358	-.016	-.201	.841
	Komisaris_Independen	-1039.325	1086.359	-.075	-.957	.340
	Komite_Audit	645.050	888.925	.057	.726	.469
	Kualitas_Audit	1271.869	271.599	.374	4.683	.000

a. Dependent Variable: Integritas_Laporan_Keuangan

Table 5

The Table show :

- a = 400,212
- b₁ = -15,969
- b₂ = -1039,325
- b₃ = 645,050
- b₄ = 1271,869

Thus, the following multiple regression equation can be made

$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + b_4 X_4$$

$$Y = 400,212 - 15,969 X_1 - 1039,325 X_2 + 645,050 X_3 + 1271,869 X_4 \text{ or}$$

Integrity of Financial Statement = 400,212 - 15,969 Audit Tenure - 1039,325 Independent Commissioner + 645,050 Audit Committee + 1271,869 Quality Audit

Based on the above equation it can be seen that the regression coefficient value of the Audit Tenure and Independent Commissioner variables are negative, this shows that the Audit Tenure and Independent Commissioner has a negative effect on the Integrity of Financial Statements. While the Audit Committee and Audit Quality variables are positive. This shows that the greater the level of the Audit Committee and Audit Quality will increase the integrity of the financial statements.

Testing Hypotheses T-test

The t-test is used to determine the significance of the relationship of each independent variable to the dependent variable. Based on Appendix 4 the following table can be presented:

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
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	Komite_Audit	645.050	888.925	.057	.726	.469
	Kualitas_Audit	1271.869	271.599	.374	4.683	.000

a. Dependent Variable: Integritas_Laporan_Keuangan

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From the table, it is known that the coefficient of t-count 1 = -0,201 t-count 2 = -0,957, t-count 3 = 0,726 and t-count 4 = 4,683. While the value of t-table for n = and k = at the level of $\alpha = 0.05$ in attachment 5 is = 1.655

It can be stated :

1. The influence of the Audit Tenure variable (X1) has a t-count of -0.201 and a table of 1.655 with a sig value (0.841) > (0.05), then H0 is accepted as meaningless, this means that the Audit Tenure variable is not significant and the hypothesis for a significant influence on Audit Tenure is rejected.
2. The Audit Committee variable has a t-count of 0.726 and 1.655 with a sig value (0.469) > (0.05), then H0 is accepted as meaningless, this means that the Audit Committee variable is not significant with the hypothesis that a significant influence on the Audit Committee is rejected.
3. Audit Quality Variable has a value of 4.683 and a t table of 1.655, a value of 0.000 sig. The value of sig (000) < (0.05), then H0 is rejected means significant, this means that the Audit Committee variable is significant and the hypothesis for a significant influence on the Audit Committee is accepted.

F-Test

ANOVA table will be presented as follows :

Table 7

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	47226806.58	4	11806701.65	5.990	.000 ^b
	Residual	297610794.4	151	1970932.414		
	Total	344837601.0	155			

a. Dependent Variable: Integritas_Laporan_Keuangan

b. Predictors: (Constant), Kualitas_Audit, Komisaris_Independen, Komite_Audit, Audit_Tenure

ANOVA table above shows the coefficient F-count of 5.990 and F-table 2.43 sig (000) <(0.05), using a significance level of 95%, the value $\alpha = 0.05$ If the calculated F value > F table, then Ho is rejected this means significant. So it can be concluded that Audit Tenure, Independent Commissioner, Audit Committee, and Audit Quality together (simultaneously) significantly influence the Integrity of Financial Statements.

F-count = 5.990 > Ftable = 2.43
 This means that Audit Tenure, Independent Commissioner, Audit Committee, and Audit Quality simultaneously towards the Integrity of Financial Statements is significant.

The Effect of Audit Tenure on the Integrity of Financial Statements

Hypothesis testing results show that the Audit Tenure variable (X1) has a t-count value of -0.201 and 1.655 t-table with a value of sig (0.841) > (0.05), then H0 is accepted meaning is not significant, this means that the Audit Tenure variable is not significant and the hypothesis for a significant influence of the Tenure Audit was rejected. So it can be concluded that the audit tenure variable does not influence the integrity of financial statements. This research is supported by research (Astria, 2011) which states that audit tenure does not affect the integrity of financial statements.

The Effect of Independent Commissioners on the Integrity of Financial Statements

Hypothesis testing results show that the Independent Commissioner Variable has a t-count of -0.957 and t-table 1.655 with a sig value of 001. The value of sig (0.340) > (0.05), then Ho has accepted means that it is not significant, this mean the independent

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not significant and the hypothesis for significant influence on the Independent Commissioner was rejected.

Independent Commissioners have a negative and insignificant influence on the integrity of financial statements which shows that the greater the presence of Independent Commissioners in a company will lead to low integrity of financial statements and vice versa if the smaller the presence of Independent Commissioners in a company will lead to great integrity of financial statements.

The results of this study support research conducted by (Wulandari & Budiarta, 2014) which states that the Proportion of Independent Commissioners has a negative and not significant effect on the integrity of financial statements as measured by the principle of conservatism.

The Influence Of The Audit Committee On The Integrity Of Financial Statements

Hypothesis testing results show that the Audit Committee variable has a t-count of 0.726 and a table of 1.655 with a value of sig (0.469) > (0.05), then H₀ is accepted meaning not significant, this means that the Audit Committee variable is not significant with the hypothesis for a significant influence on the Audit Committee rejected.

So it can be concluded that the audit committee variable does not influence the integrity of the financial statements. The results of this study are consistent with the research (Wulandari & Budiarta, 2014), which states that the audit committee does not affect the in-

tegrity of financial statements.

The Effect of Audit Quality on the Integrity of Financial Statements

The results of hypothesis testing indicate that the Audit Quality variable has a t-count of 4.683 and t-table of 1.655, a sig value of 0.000. The value of sig (000) < (0.05), then H₀ is rejected means significant, this means that the Audit Committee variable is significant and the hypothesis for a significant influence on the Audit Committee is accepted.

So it can be concluded that the audit quality variable influences the integrity of financial statements. Based on research conducted by Setiawan (2015) audit quality affects the integrity of financial statements.

The Influence Of Audit Tenure, Independent Commissioners, Audit Committee And Audit Quality Simultaneously On The Integrity Of Financial Statements

Hypothesis testing results show Fcount = 5.990 > Ftable = 2.43 It means that Audit Tenure, Independent Commissioner, Audit Committee, and Audit Quality together (simultaneously) on the Integrity of Financial Statements is significant.

The length of the audit engagement period (audit tenure) and the existence of independent commissioners and audit committees are supported by good audit quality in property and real estate sub-sector companies listed on the IDX, this will have a positive influence on the integrity of financial statements.

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CONCLUSION

Based on the analysis and discussion, it can be concluded as follows:

1. The partial test results show that the effect of Audit Tenure on the Integrity of Financial Statements has negative effect insignificant with the results of the regression equation -5,969, the t-value of -0.201 and 1.655 t-table with the value of sig (0.841) > (0.05), on the company Property Sector and Real Estate which are listed on the Indonesia Stock Exchange from 2015 to 2018.
2. The partial test results show the influence of the Independent Commissioner on the Integrity of Financial Statements which has negative effect insignificant with the regression equation -1039.325 with a t-value of 0.9557 and t table 1.655 with a value of sig (0.340) > (0.05), on the company Sub Property and Real Estate Sector which are listed on the Indonesia Stock Exchange from 2015 to 2018.
3. The test results partially show the influence of the Audit Committee on the Integrity of Financial Statements which is not significant positive effect with the regression equation of 645,050, t-count of -0.726 and t table of 1.655 with sig value (0.469) > (0.05) in the Property and Real Estate Sub Sector companies listed on the Indonesia Stock Exchange Period 2015-2018.
4. The test results partially show the influence of Audit Quality on the Integrity of Financial Statements that have a significant positive effect with a regression equation of 1271,689 t-count value of 4,683 and t-table 1,655 sig value of 000. Sig value (000) <(0.05) in the

Property and Real Sub Sector companies The estate is listed on the Indonesia Stock Exchange for the period 2015-2018.

5. Hypothesis testing results show $F_{count} = 5.990 > F_{table} = 2.43$ It means that Audit Tenure, Independent Commissioner, Audit Committee, and Audit Quality together (simultaneously) on the Integrity of Financial Statements is significant. The length of the audit engagement period (audit tenure) and the existence of independent commissioners and audit committees are supported by good audit quality in property and real estate sub-sector companies listed on the IDX, this will have a positive influence on the integrity of financial statements.

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