

THE INFLUENCE OF INDEPENDENCE, AUDIT QUALITY AND AUDIT TENURE ON THE INTEGRITY OF FINANCIAL STATEMENTS**Fais Satur Rohmania^{1*}, Rendy Mirwan Aspirandi², Ibna Kamilia Fiel Afroh³**^{1,2,3}Universitas Muhammadiyah Jember

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***Email:** faissyahur2108@gmail.com**ABSTRACT**

This study aims to determine the effect of Independence, Audit Quality and Audit Tenure on the Integrity of financial statements. The method used in this research is quantitative method using secondary data. The secondary data used in this study are company annual reports that can be accessed through the IDX and company websites. The population and samples used are manufacturing companies in the basic and chemical industry sectors listed on the IDX in 2019-2023. The analysis method used in this research is descriptive statistical test, clasi assumption test, multiple linear analysis test, and hypothesis testing. The results in this study indicate that independence has a significant positive effect on the integrity of financial statements, audit quality has a significant positive effect on the integrity of financial statements and audit tenure has a significant negative effect on the integrity of financial statements.

Keywords: Audit Tenure, Independence, Financial Statement Integrity, Audit Quality**INTRODUCTION**

At the end of each period, the organization will prepare a report regarding the company's operational activities during one period called financial statements. Financial reports as a form of providing financial data information during a certain period and communicated to internal and external parties of the company. (Juliana and Radita 2019). Financial statement information must be presented accurately without errors and in accordance with Financial Accounting Standards (SAK). Financial information must meet the criteria of *relevance* and *reliable*, namely financial reports that are free from engineering, there are no material errors and can influence the decisions of users of financial statements (IAI, 2015). Integrity in financial statements is very influential for the sustainability of an organization, because important information related to the company will be presented in the financial statements that will be used by its users. One of the cases that has occurred in Indonesia is PT iga Pilar Sejahtera Food Tbk (2021). In this case, there was manipulation in the company's 2017 financial statements. In the 2018 Extraordinary General Meeting of Shareholders (EGMS), shareholders proposed an investigation regarding the 2017 financial statements and appointed Ernst & Young Indonesia (EY) to conduct an audit again. Then it was found that there was an *overstatement* of Rp 1.4 trillion and an alleged flow of funds from the company of Rp 1.78 trillion. The phenomenon that occurs can prove that the lack of integrity of financial statements in the presentation of information for users of financial statements.

In this case, it can be described that the lack of thoroughness of an auditor in auditing financial statements can be a factor in manipulation and reducing the integrity of financial statements, a very clear impact on investors if a case like this occurs, because the value of shares will fall in a short time. Factors that can affect the integrity of financial statements such as Auditor Independence, Audit Quality and Audit Tenure. Auditor independence is the basis for formulating and expressing an opinion on the financial statements examined (Santoso, 2016). The Public Accounting Firm (KAP) is considered an independent party that

provides a fairness opinion on financial statements which is a profession of trust for its users. So that if an auditor is involved in manipulating financial statements, it can reduce public trust, so an independent attitude must be possessed by every auditor. This is because auditors are required to be impartial in formulating and expressing opinions on the audited financial statements. Audit quality will be realized if it meets generally accepted audit standards. Audit quality will show the probability of auditors being able to report findings properly regarding financial statements in order to increase the existence of their clients. Users of financial statements state that audit quality occurs if the auditor can provide assurance that there are no errors or fraud in preparing financial statements. (Akram, Basuki, and Budiarto 2017)

Audit Tenure is the number of years KAP provides audit services for the company. The audit engagement period has been determined in the Minister of Finance's decision No. 17 / PMK.01 of 2018 concerning Public Accountant Services article 3, which states that the KAP engagement period is a maximum of 6 years while for public accountants it is a maximum of 3 years. Oyedukon (2016) argues that the independence of the auditor will decrease if the auditor has a close relationship with his client, because this can affect the auditor in issuing his opinion. Based on several factors that have been described, researchers want to test the effect of independent variables on the integrity of financial statements. The independent variables to be tested are independence, audit quality, and audit tenure. The purpose of this study was to determine whether the variables of independence, audit quality and audit tenure affect the integrity of financial statements.

METHOD

This research uses quantitative methods. Quantitative method is a research method based on the philosophy of positivism (relying on empiricism) which is used to research on certain populations or samples, sampling techniques are generally carried out randomly, data collection using objective research instruments and data analysis is quantitative, with the aim of testing predetermined hypotheses (Sugiyono, 2014).

The population in this study are companies listed on the Indonesia Stock Exchange (IDX) and manufacturing companies in the basic and chemical industry sectors in 2019-2023 as research samples. The sampling method used in this research is *Purposive Sampling* with criteria:

1. Industrial and chemical sector manufacturing companies listed on the Indonesia Stock Exchange (IDX) during 2019-2023
2. Manufacturing companies in the industrial and chemical sectors published complete *annual* reports for the period 2019 to 2023.
3. Manufacturing companies in the industrial and chemical sectors that publish annual reports for the period 2019 to 2023 on the Indonesia Stock Exchange use the rupiah currency (Rp).
4. Manufacturing companies in the basic and chemical industry sector have complete data related to research variables.

So it can be concluded that the number of samples that match these criteria is 165 samples. The data used in this study are secondary data. Secondary data obtained through the annual reports of industrial and chemical sector manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2019-2023. As for data collection using literature studies and documentation studies. Literature studies are through journals, articles and previous research that is in accordance with the research, while documentation studies by collecting, understanding, and analyzing company documents in the form of financial reports on manufacturing companies in the basic and chemical industry sectors listed on the Indonesia Stock Exchange (IDX) in 2019-2023 which can be accessed through www.idx.co.id or through the company's *website*.

The operational definition of research is divided into two, namely the dependent variable and the independent variable. The dependent variable is the integrity of financial statements, where the conservatism index as a proxy for the integrity of financial statements is calculated by the *Market to Book Ratio*. (Fatimah, Agustinawati, and Petro 2020):

$$ILK_{it} = \frac{\text{Harga Pasar Saham}}{\text{Nilai Buku Saham}}$$

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Description:

ILK_{it} = Integrity of Company i's financial statements in year t

Stock Market Price = Stock price on December 31

Book Value of Shares = Total equity divided by the number of shares outstanding

The independent variables are independence, audit quality, and audit tenure. Independence in this study is measured by the audit services provided by the auditor. In this study, researchers used *dummy* analysis where the value is 0 if the auditor does not provide non-audit services to the Company, and the value is 1 if the auditor provides non-audit services. The audit quality variable is measured using a *dummy* variable, namely number 1 is given if the company uses a *Big Four* KAP and number 0 is given if the company uses a *NonBig Four* KAP. Audit tenure is a variable that measures how long the working relationship of the auditor or public accounting firm is with the company. The indicator of the number of years KAP has worked with the Company starts with number 1 and is added number 1 for the following year.

Data processing using *Statistical Product and Service Solution* (SPSS) version 29. The analysis used in this research is descriptive statistical testing, classical assumption test, multiple linear test, and hypothesis testing. The classic assumption tests used are normality test, multicollinearity test, autocorrelation test, and heteroscedasticity test.

RESULTS

Descriptive Statistical Analysis

The purpose of descriptive statistical analysis is to describe the data of a variable proxied through the minimum, maximum, *mean*, and standard deviation values of the data collected (Ghozali, 2018).

Table 1. Results of Descriptive Statistical Analysis

	Descriptive Statistics				
	N	Minimum	Maximum	Mean	Std. Deviation
Independence	165	0.00	1.00	0.6667	0.47284
Audit Quality	165	0.00	1.00	0.3333	0.47284
Audit Tenure	165	1.00	5.00	2.6182	1.39892
Financial Statement Integrity	165	0.07	8.46	1.6339	1.66056
Valid N (listwise)	165				

Source: SPSS 29 *Output*, Secondary Data Processed, 2024

Based on table 1, it explains that there are 165 data (N). The first independent variable in the study is Independence, based on table 4.2 it is explained that the Independence variable has a minimum value of 0, a maximum value of 1, an average value (*mean*) of 0.6667 and a *standard deviation* value of 0.47284. The second independent variable is Audit Quality. Based on table 4.2, it is explained that the audit quality variable has a minimum value of 0, a maximum value of 1, an average value (*mean*) of 0.3333 and a *standard deviation* value of 0.47284. The third independent variable is Audit Tenure. Based on table 4.2, it is explained that the Audit Tenure variable has a minimum value of 1, a maximum value of 5, an average (*mean*) of 2.6182, and a *standard deviation* of 1.662926. The dependent variable is Financial Statement Integrity. Based on table 4.2, it is explained that the minimum value is 0.07, the maximum value is 8.46, the average value (*mean*) is 1.6312, and the standard deviation is 1.66292.

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Classical Assumption Test

Normality Test

Table 2. Normality Test Results

One-Sample Kolmogorov-Smirnov Test	
	Unstandardized Residual
N	165
Asymp. Sig. (2-tailed) ^c	0.200 ^d

Source: SPSS 29 Output, Secondary Data Processed, 2024

Based on table 2, it can be concluded that the *Asymp. Sig. (2-tailed)* to be $0.200 > 0.05$ so that the data is normally distributed on the variables of Independence, Audit Quality, and Audit Tenure on the Integrity of financial statements.

Multicollinearity Test

Table 3 Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Independence	0.817	1.224
Audit Quality	0.947	1.056
Audit Tenure	0.849	1.178

Source: SPSS 29 Output, Secondary Data Processed, 2024

Based on table 3, it is known that the Independence Variable shows a *tolerance* value of $0.817 > 0.1$ and $VIF\ 1.224 < 10$. So it can be concluded that the independence variable does not have multicollinearity symptoms. The Audit Quality variable shows a *tolerance* value of $0.947 > 0.1$ and $VIF\ 1.058 < 10$. So it can be concluded that the audit quality variable does not occur multicollinearity. The audit tenure variable shows a *tolerance* value of $0.849 > 0.1$ and $VIF\ 1.178 < 10$. So it can be concluded that the audit tenure variable does not occur multicollinearity.

Autocorrelation Test

Table 4. Autocorrelation Test Results

Test Runs	
	Unstandardized Residual
Test Value ^a	-0.01832
Cases < Test Value	79
Cases \geq Test Value	85
Total Cases	164
Number of Runs	89
Z	0.958
Asymp. Sig. (2-tailed)	0.338

Source: SPSS 29 Output, Secondary Data Processed, 2024

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Based on table 4.6 with a significant value of $0.338 > 0.05$, it can be concluded that the data does not experience autocorrelation.

Heteroscedasticity Test

Table 5. Heteroscedasticity Test Results

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	0.832	0.155		5.373	<0,001
Independence	0.283	0.159	0.153	1.774	0.078
Audit Quality	-0.008	0.148	-0.004	-0.053	0.958
Audit Tenure	-0.011	0.053	-0.017	-0.207	0.837

Source: SPSS 29 *Output*, Secondary Data Processed, 2024

Based on table 5, it can be seen that the Independence Variable has a Significance value of $0.078 > 0.05$ so it can be concluded that the independence variable does not occur heteroscedasticity. The Audit Quality variable has a significant value of $0.958 > 0.05$ so it can be concluded that the audit quality variable does not occur heteroscedasticity. The Audit Tenure variable has a significant value of $0.837 > 0.05$ so it can be concluded that the audit tenure variable does not occur heteroscedasticity.

Multiple Linear Regression Analysis

Table 6. Multiple Linear Analysis Results

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
1 (Constant)	1.149	0.368	
Independence	0.644	0.229	0.208
Audit Quality	0.852	0.288	0.219
Audit Tenure	-0.208	0.077	-0.198

Source: SPSS 29 *Output*, Secondary Data Processed, 2024

Based on the results of multiple linear regression tests in table 4.8, the regression equation is:

$$Y = \alpha + \beta_1 \text{IND} + \beta_2 \text{KA} + \beta_3 \text{TENURE} + e$$

$$Y = 1.149 + 0.664 \text{IND} + 0.852 \text{KA} - 0.208 \text{TENURE} + e$$

The multiple linear regression equation above can be interpreted that, based on the regression equation above, a constant value of 1.149 is obtained, which means that if all independent variables are considered constant or 0, the integrity of the financial statements will increase by 1.149. The multiple regression coefficient of the IND variable with the Independence indicator is 0.664, which means that each increase of one unit of the independence variable will reduce the level of integrity of the financial statements by 0.664. The regression coefficient of the KA variable with the Audit Quality indicator is 0.852, which means that each increase of one unit of the audit quality variable will increase the integrity of the financial statements by 0.852. The regression coefficient of the TENURE variable with the audit tenure indicator is (-0.208), which means that each one unit increase in the audit tenure variable will reduce the integrity level of the financial statements by 0.208.

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Hypothesis Test

Determinant Coefficient Test *Adjusted R Square* (R^2)

Table 7. Adj Test Results R^2

Model Summary					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	
1	.603 ^a	.364	.352	.64164	

Source: SPSS 29 *Output*, Secondary Data Processed, 2024

From the calculation of table 7, it can be seen that the *Adjusted R Square* value is 0.352. This means that the total integrity of financial statements caused by Independence, Audit Quality, and Audit Tenure is 35% and the remaining 65% is explained by other variables not used in this study.

F Significance Test (F Statistical Test)

Table 8. F Statistical Test Results

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	12.158	3	4.053	4.705	0.004 ^b
Residuals	137.824	160	0.861		
Total	149.983	163			

Source: SPSS 29 *Output*, Secondary Data Processed, 2024

Based on table 8, it can be seen that the calculated F value is 4,705 with a significant level of 0.004 <0.05, it can be concluded that H_a is accepted, which means that the independent variables together have an influence on the dependent variable.

Significance Test t (Statistical Test t)

Table 9. Results of the t Statistical Test

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1.149	0.368		3.123	0.002
Independence	0.644	0.229	0.208	2.810	0.006
Audit Quality	0.852	0.288	0.219	2.961	0.004
Audit Tenure	-0.208	0.077	-0.198	-2.701	0.008

Source: SPSS 29 *Output*, Secondary Data Processed, 2024

Based on table 9, it can be seen that the Independence Variable has a significant value of 0.006 <0.05 with a t-count value of 2.810. So it can be concluded that independence has a positive effect on the integrity of financial statements. The Audit Quality variable has a significant value of 0.004 <0.05 with a t-count value of

2.961. So it can be concluded that audit quality has a positive effect on the integrity of financial statements. The Audit Tenure variable has a significant value of 0.008 < 0.05 with a t-count value of (-2.701). So it can be concluded that audit tenure has a negative effect on the integrity of financial statements.

DISCUSSION

The Effect of Independence on the Integrity of Financial Statements

The first hypothesis is that independence affects the integrity of financial statements. The hypothesis results can be seen from table 9 where the t-count value of Independence on the Integrity of Financial Statements is 2.810 with a significant level of 0.006. This indicates that the independence variable has a significant positive effect on the integrity of financial statements because the significant level is smaller than 0.05. It can be concluded that H1 is accepted. This means that auditors who do not provide non-audit services in the same year while auditing the company's financial statements will be more focused on carrying out their duties and responsibilities so as to produce financial reports with integrity.

The results of this study are in accordance with research conducted by (Permana & Noviyanti, 2022) stated that auditor independence has a significant effect on the integrity of financial statements. This is also supported by research (Auliyah et al., 2022) which states that auditor independence has a significant effect on the integrity of financial statements.

The results of the study contradict research (Ayem & Yuliana, 2019) and research results (Arif et al., 2023) stated that auditor independence has no significant effect on the integrity of financial statements. Previous researchers explained that the independence of auditors is less supportive in the process of the integrity of the financial statements of a company, unable to explain the ability to submit good reports.

The Effect of Audit Quality on the Integrity of Financial Statements

The second hypothesis is that Audit Quality Affects the Integrity of Financial Statements. The results of the hypothesis can be seen from table 9 where the t-count value of audit quality on the integrity of financial statements is 2.961 with a significant level of 0.004. This indicates that the audit quality variable has a significant positive effect on the integrity of the financial statements. So it can be concluded that H2 is accepted. This means that companies that use audit services by the *Bigfour* Public Accounting Firm (KAP) will produce annual reports with more integrity.

The results of this study are in accordance with research (Manuari & Devi, 2021) states that audit quality has a positive effect on the integrity of financial statements. Previous researchers explained that the *Big Four* KAP will tend to provide better audit quality than the *NonBig Four* KAP. The results of this study contradict research conducted by (Ayem & Yuliana, 2019) stated that Audit Quality has no significant effect on the integrity of financial statements. This opinion is assisted by research (Danuta & Wijaya, 2020) and (Arif et al., 2023) which states the same thing, namely audit quality has no significant effect on the integrity of financial statements.

The Effect of Audit Tenure on the Integrity of Financial Statements

The third hypothesis, Audit Tenure has a significant effect on the integrity of financial statements. The results of the hypothesis can be seen in table 9 where the t-count value of audit tenure on the integrity of financial statements is (-2.071) with a significant level of 0.008. This indicates that audit tenure has a significant negative effect on the integrity of financial statements, so it can be concluded that H3 is accepted. This means that the length of the auditor's relationship with the company will affect the integrity of the resulting financial statements.

The results of the study are in accordance with research according to (Fatimah et al., 2020) stated that audit tenure has a positive effect on the integrity of financial statements. As well as research (Manuari & Devi, 2021) and (Arista et al., 2018) state that audit tenure has a negative effect on the integrity of financial

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statements. Previous research explains that increasing audit tenure will reduce the level of auditor independence from the company.

The results of the study are not in accordance with research (Auliyah et al., 2022) which states that audit tenure has no effect on the integrity of financial reports. Previous research explains that the length of a KAP contract with a company will not affect the integrity of the resulting financial statements.

CONCLUSION

Based on the results of the hypothesis and discussion that has been carried out, the researcher can conclude that auditor independence has a significant positive effect on the integrity of financial statements, with auditors not providing non-audit services will maintain their independent attitude towards clients and with auditors not providing non-audit services will increase the integrity of financial statements. Audit quality has a significant positive effect on the integrity of financial statements, if the company uses the *Big Four* Public Accounting Firm (KAP), it will increase the integrity of the financial statements, this is because if the *Big Four* KAP does not provide higher audit quality than the *Non-Big Four* KAP, the KAP will lose its reputation and clients. Audit tenure has a significant negative effect on the integrity of financial statements, the longer the company cooperates with the same auditor, the lower the integrity of the financial statements.

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