Research Paper

The Effect of Independent Commissioners, Audit Committee, Audit Quality, and Leverage on Financial Statements Integrity with Firm Size as a Moderating Variable in Banking Companies Listed on the Indonesia Stock Exchange

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ABSTRACT

A financial statement's integrity is the extent to which the financial statements presented show accurate and honest information. The research objective was to analyze the effect of the independent commissioners, audit committee, audit quality, and leverage on financial statement integrity in banking companies listed on the Indonesia Stock Exchange. This study will also examine firm size variables used as moderating variables in the research model. The population in this research are banking companies listed on the Indonesia Stock Exchange period 2015 to 2019. The method used in determining the sample is a purposive sampling method based on specific criteria and selected as many as 31 companies. The total of observations used was 155 observations. The type of data used is secondary data. Data analysis techniques used are Panel data regression analysis with multiple regression test and moderating interaction Test with the help of Eviews.

The results of this study indicate in alpha five percent (0.5%), audit committee, audit quality, and leverage have a significant positive effect on financial statement integrity.

In contrast, independent commissioners have no significant effect on financial statement integrity. The results of this study also show that firm size can moderate the impact of the audit committee and audit quality on financial statement integrity. However, firm size cannot moderate the effect of independent commissioners and leverage financial statement integrity.

Keywords: Independent Commissioners, Audit Committee, Audit Quality, Leverage, Financial Statement Integrity

INTRODUCTION

The use of accounting conservatism in financial reporting aims to recognize, measure, and report low values of assets and income and high values of liabilities and expenses. In some accounting theory literature, this is often called the concept of pessimism which is considered better than excessive optimism. The idea of pessimism requires that expenses be recognized immediately and revenues are recognized after there is a certainty of realization (recognition). At the same time, net assets tend to be valued below exchange or current market prices rather than acquisition prices (Hendriksen & Van Breda, 2000). Hendriksen and Van Breda (2000) also suggest several qualitative characteristics in financial statements: cost and benefit, relevance, reliability, comparability, and materiality. Accounting information is said to be relevant if it can influence decisions by confirming that the decisions taken are correct and the information is reliable if it

can be trusted and causes users of the data to depend on the information.

Cases of fraud in financial statements are closely related to the problem of the integrity of financial statements, meaning that the current information does not present information under the actual situation (Rozania et al., 2013). Mayangsari (2003) states that the integrity of financial statements is the extent to which the financial statements presented show accurate and honest information. The size of the integrity of financial statements can be divided into two, measured by conservatism and the existence of manipulation of financial statements as measured by earnings management (Mayangsari, 2003).

Several cases or financial scandals related to the lack of integrity of financial statements, including the case that occurred in 2009, happened to a state-owned company (State-Owned Enterprise), namely Waskita Karya, which recorded excess net income in its 2004-2008 financial statements of around Rp. 400 billion. Profits that should enter next year's books are recorded as last year's profits. The discovery of this case began when the balance sheet was re-examined in the context of the initial issuance's shares. The director found an inappropriate record.

In addition, in 2013, P.T. Bakrieland Development Tbk did not disclose its actual long-term obligations. The company has bonds of US$155 million and cannot pay them when they fall due. In the end, the Financial Services Authority (OJK) urged the company to immediately provide an open report to the public because, as a public company, the company should disclose all information related to the company's financial statements.

The case of Bank of Credit Commerce International (BCCI) is one of the biggest scandals in financial history discovered by one of the public accountants, Price Waterhouse. He conducted an audit and revealed that hundreds of millions of dollars in losses could not be accounted for. He provided credit to his shareholders of 1.48

billion U.S. Dollars using BCCI shares as collateral. Then in 1991, BCCI fell due to internal fraud, which reached 4 billion U.S. dollars, and various liabilities came to 14 billion U.S. dollars. Another allegation is a manipulation of accounts to help BCCI's biggest borrower, who has secured a loan of US$725, which is far beyond the limit. It is an illegal acquisition using another party's name, not recording some of the large customer deposits to cover losses, and recording many fictitious credits to debtors. The banking case occurred in Indonesia at Bank Internasional Indonesia (BII) on January 31, 2011. The case involved granting credit with fictitious documents and guarantees involving the account officer of BII Prince Jayakarta Branch. The total loss reached 3.6 billion.

The phenomenon of financial scandal cases in financial statements that occur worldwide proves that there is still a lack of honesty in producing financial reports with integrity and presenting information in financial statements with actual conditions. The existence of fraud in the preparation of financial statements is caused by the company making inappropriate decisions. The company's management tends to do scandals due to various factors to keep the company in good condition so as not to worry shareholders.

The fraud scandal involved many parties and was detrimental to the report's users. Parties manipulating financial statements include the Chief Executive Officer (CEO), commissioners, audit committees, internal auditors, and even external auditors (Nicolin & Sabeni, 2013). To restore trust in the eyes of investors, the US SEC (securities and exchange commission) issued a law regulating good governance for companies that go public in the United States to protect investors from unhealthy businesses. Good corporate governance is one way to minimize fraud that occurs. The term corporate governance is increasingly popular, especially in countries undergoing a transition period, such as Indonesia.

Several factors can affect the integrity of financial statements, one of which is an independent commissioner. The independent commissioner is tasked with assessing the company's performance broadly and as a whole. Independent commissioners aim to balance decision-making, in particular, to protect minority shareholders and other parties related to the company. The results of research by Dewi and Putra (2012) and Widodo (2015) show that independent commissioners affect the integrity of financial statements. If the company has an independent commissioner, the financial statements presented by management tend to have more integrity because an agency oversees and protects the company's rights to stakeholders outside the company. Meanwhile, Hardiningsih (2010) revealed that independent commissioners do not influence the integrity of financial statements.

In addition, some factors affect the integrity of the financial statements, namely the audit committee. The audit committee is a committee formed to assist the board of commissioners in overseeing the performance of financial reporting activities and the implementation of internal and external audits. In financial reporting activities, the audit committee monitors the audited financial statements and ensures that the applicable provisions and standards have been met. The financial statements are re-examined to whether they are under these standards and policies and whether they are consistent with other information. The results of research conducted by Nurjannah and Pratomo (2014) and Putra & Muid (2012) show that the audit committee affects the integrity of financial statements. The existence of an audit committee in the company makes financial reports more integrity. The audit committee monitors and supervises the audit of the financial statements and ensures that the financial statements comply with generally accepted standards. Meanwhile, research by Rahiim and Wulandari (2014) and Wulandari and Budiartha (2014) revealed that the audit committee does not affect the integrity of financial statements.

Another thing that can affect the integrity of financial statements is audit quality. Audit quality is a possibility where an auditor will find and report violations in his client's accounting system depending on the auditor's expertise. The results of research conducted by Putra & Muid (2012), Subandono (2015), and Nurjannah & Pratomo (2014) reveal that audit quality affects the integrity of financial statements. The results of this study are also in line with research conducted by Putra and Muid (2012), which revealed that the benchmark for audit quality is seen in large Public Accounting Firms (KAP) and small Public Accounting Firms (KAP). Large KAPs can avoid things that can damage their reputation compared to smaller KAPs. So, large KAPs will present financial reports with more integrity than small KAPs. Meanwhile, according to Sari and Rahayu (2014) and Irawati and Fakhruddin (2016), audit quality does not affect the integrity of financial statements.

The integrity of financial statements is also affected by leverage. Leverage describes how much the company's assets are funded from debt which is calculated by comparing total debt with total assets. Companies with high leverage should disclose information more widely than companies with low leverage.

The research results by Gayatri and Suputra (2013) show that leverage positively affects the integrity of financial statements. Companies with higher debt will apply conservative accounting so that the profit presented is low. However, the higher the company's leverage, the higher the risk investors face, so they demand the company obtain considerable profits. This condition triggers managers to carry out earnings management which impacts the integrity of financial statements. Watts and Zimmerman (1990) revealed in the debt covenant hypothesis that the higher the debt of a company or the closer the company is to

violating debt requirements based on accounting numbers, managers will be encouraged to present financial statements with low integrity. It is done by selecting accounting procedures that transfer future period earnings to the current period.

Framework
Following the description of the background of the problem, literature review, and previous research, a conceptual research framework is prepared as follows:
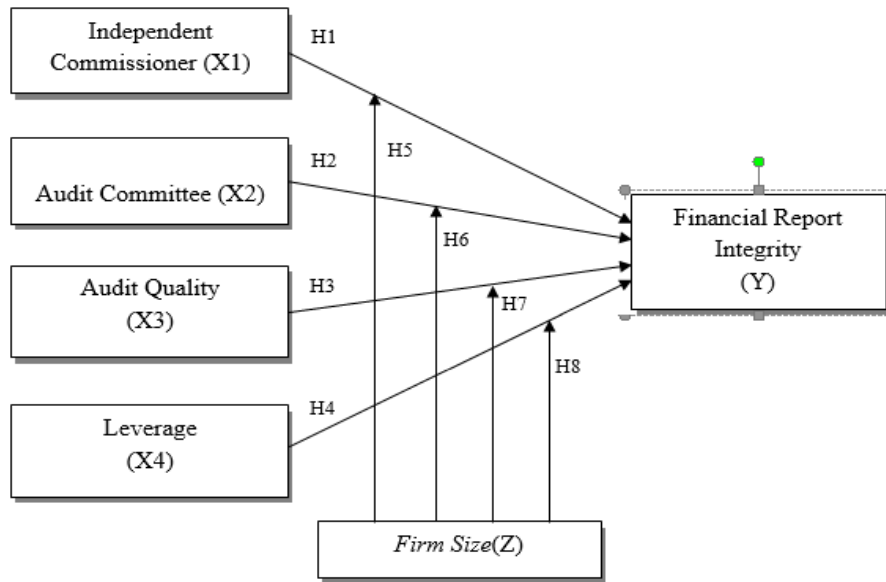

Figure 1. Conceptual Framework

H1: Independent Commissioner has a positive effect on the Integrity of Financial Statements
H2: The Audit Committee has a Positive Effect on the Integrity of Financial Statements
H3: Audit quality positively affects the integrity of financial statements.
H4: Leverage has a positive effect on the integrity of financial statements.
H5: Firm size can moderate the influence of independent commissioners on the integrity of financial statements
H6: Firm size can moderate the influence of the audit committee on the integrity of financial statements
H7: Firm size can moderate the effect of audit quality on the integrity of financial statements.
H8: Firm size can moderate the effect of leverage on the integrity of financial statements.

RESEARCH METHODS
This research was designed by researchers using causal research. Causal research is research with identified causal relationships between various variables (Erlina, 2011). This study uses causal research to see the Influence of Independent Commissioners, Audit committees, and Leverage on Financial Statement Integrity with Firm Size as a moderating variable.
The population is a generalization area consisting of objects or subjects that become specific quantities and characteristics set by researchers to be studied and then concluded (Erlina, 2011). The population in this study were all banking companies listed on the Indonesia Stock Exchange for the 2015-2019 period. The total population in this study was 45 companies. The sample is part of the population used to estimate population characteristics (Erlina, 2011). The method used in determining the sample is a purposive sampling method based on specific

criteria. Based on these criteria, 31 companies were selected. Because the research period is five years, the total sample is 155.

RESULT AND DISCUSSION
Estimation Model Selection
Three methods can be used for panel data in this study, namely the Common Effect (C.E.), Fixed Effect (F.E.), and Random Effect (RE) regression models. The Chow test, Hausman test, and Lagrange multiplier test were carried out to determine the best estimation model in this study.

Chow Test

Table 1. Chow Test Results

Redundant Fixed Effects Tests			
Equation: Untitled			
Test cross-section fixed effects			
Effects Test	**Statistic**	**d.f.**	**Prob.**
Cross-section F	19.772075	(30,120)	0.0000
Cross-section Chi-square	276.243669	30	0.0000

Source: Results of data processing with Eviews

The probability value of the Chi-Square Cross-section in the table above is 0.000. Based on the results in the table, the Chow test states that a better estimation model is the fixed effect (F.E.) than the common effect (C.E.).

Hausman Test

Table 2. Hausman test results

Correlated Random Effects – Hausman Test			
Equation: Untitled			
Test cross-section random effects			
Test Summary	**Chi-Sq. Statistic**	**Chi-Sq. d.f.**	**Prob.**
Cross-section random	7.963964	4	0.0929

Source: Results of data processing with Eviews

The hypothesis used in the Hausman test is as follows:
1. H0: A random effect (RE) is the best estimation model.
2. H1: The fixed effect (F.E.) is the best estimation model.
It can be seen that the P-Value of the Random Cross-section is greater than 0.05, namely 0.0929 ($0.05 < 0.0929$). Then H0 is accepted, meaning the best method to use is the random effect (RE) rather than the fixed effect (F.E.).

Based on the results of the Chow test, it can be seen that the fixed effect (F.E.) model is better than the common effect (C.E.), and the Hausman test results show that the random effect (RE) is higher than the fixed effect (F.E.). So it is necessary to carry out further tests, namely the Lagrange Multiplier Test, to determine which is better between the random effect (RE) and the common effect (C.E.).

Lagrange Multiplier Test
The following are the results of the Lagrange Multiplier test to choose whether the best estimate is a common effect or a random effect:

Table 3. Lagrange Multiplier Test Results

Null hypotheses: No effects			
Alternative hypotheses: Two-sided (Breusch-Pagan) and one-sided			
(all others) alternatives			
	Test Hypothesis		
	Cross-section	**Time**	**Both**
Breusch-Pagan	163.0156	2.074265	165.0899
	(0.0000)	(0.1498)	(0.0000)

Source: Results of data processing with Eviews

It can be seen that the P-Value of the Breusch-Pagan cross-section is less than 0.05, which is 0.000 ($0.000 < 0.05$). H1 is accepted. It means that the best method that should be used in this study is the random effect rather than the common effect. Because based on the selection of the estimation method, it is known that the result of selecting the appropriate estimation method for the panel data regression equation in this study is a random effect, so there is no need to test the classical assumptions on the data used (Gujarati and Porter, 2009).

Hypothesis test
Regression Analysis with Panel Data
In the selection of the estimation method in the previous section, it can be seen that the best estimation method used in this study is the random effect (RE). So that the results of panel data regression analysis using the random effect method can be seen in the following table:

Table 4. Results of Panel Data Linear Regression Analysis with Random Effect

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	12.44492	0.909579	13.68206	0.0000
X1	0.763374	0.940362	0.811787	0.4182
X2	0.308556	0.134150	2.300092	0.0228
X3	0.682798	0.315614	2.163393	0.0321
X4	1.148363	0.532809	2.155298	0.0327

Source: Results of data processing with Eviews

Based on Table 4, it is known that the linear regression equation is:

$$Y = 12.445 + 0.763X_1 + 0.308X_2 + 0.683X_3 + 1.148X_4$$

Coefficient of Determination Test

The coefficient of determination essentially measures how far the model can explain the variation of the dependent variable. The range of values is 0 to 1. If the coefficient of determination is small, it means that the ability of the independent variable to explain the variation of the dependent variable is minimal. Conversely, if the coefficient of determination is large, it means that the ability of the independent variable to explain the dependent variable is large.

Table 5. Results of the Coefficient of Determination

Weighted Statistics			
R-squared	0.345586	Mean dependent var	3.502507
Adjusted R-squared	0.311468	S.D. dependent var	0.372949
S.E. of regression	0.464816	Sum squared resid	53.21266

Source: Results of data processing with Eviews

Based on Table 5.6 above, it can be seen that the value of R Square is 0.345, which means 0.345 or (34.5%) of the independent variables, namely independent commissioners, audit committees, audit quality, and leverage can explain the integrity of financial statements. At the same time, the remaining 65.5% is influenced or explained by other variables not used in this research model.

F Statistic Test (Simultaneous)

Table 6. F Test Results

Weighted Statistics	
F-statistic	3.963310
Prob(F-statistic)	0.004362

Source: Results of data processing with Eviews

Based on the F statistical test above, it can be seen that the F test results show a significant value of 0.004, which is less than 0.05. The results of this F test indicate that the independent variables simultaneously (simultaneously) significantly influence the dependent variable, namely the integrity of the financial statements. A t-test (partial test) was conducted to see what independent variables partially affect the integrity of financial statements.

Table 7. T-Statistical Test (Partial)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	12.44492	0.909579	13.68206	0.0000
X1	0.763374	0.940362	0.811787	0.4182
X2	0.308556	0.134150	2.300092	0.0228
X3	0.682798	0.315614	2.163393	0.0321
X4	1.148363	0.532809	2.155298	0.0327

Source: Results of data processing with Eviews

The results of the t-test stated that the audit committee, audit quality, and partial leverage significantly affected the integrity of financial statements. However, the independent commissioner variable partially proved not to have a significant effect on the integrity of the financial statements. In detail, the following is an explanation of the results of the t-test in this study:
1. The independent commissioner (X1) has a significance value of t of $0.4182 > 0.05$, meaning that the independent commissioner partially does not significantly influence the integrity of the financial statements.
2. The audit committee (X2) has a significance value of t of $0.00228 < 0.05$, meaning that the audit committee partially influences the integrity of the financial statements.
3. Audit quality (X3) has a significance value of t of $0.0321 < 0.05$, meaning that audit quality partially influences the integrity of financial statements.
4. Leverage (X4) has a significance value of t of $0.327 < 0.05$, so leverage is also proven to affect the integrity of financial statements partially.

Moderating Test

1. Interaction between Independent Commissioners and Firm Size on the Integrity of Financial Statements

Table 8. Moderating Test Results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-1.726216	5.450619	-0.316701	0.7519
X1	-2.746317	9.395569	-0.292299	0.7705
Z	0.982422	0.308750	3.181933	0.0018
X1*Z	0.124217	0.532540	0.233254	0.8159
C	-1.726216	5.450619	-0.316701	0.7519

Source: Results of data processing with Eviews

Based on the results of testing the interaction relationship between independent commissioners and firm size on the integrity of financial statements, as shown in the table above, it can be seen that firm size is a moderator predictor. It means that the firm size variable as a moderating variable in this study only acts as a predictor (independent) variable in the formed relationship model.

2. Interaction Relationship Between Audit Committee and Firm Size Towards the Integrity of Financial Statements

Table 9. Moderating Test Results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	4.024907	4.043934	0.995295	0.3212
X2	-1.812604	0.970763	-1.867196	0.0638
Z	0.657357	0.220343	2.983330	0.0033
X2*Z	0.097399	0.051968	1.984200	0.0428

Source: Results of data processing with Eviews

The results of testing the interaction relationship between the audit committee and firm size on the integrity of financial statements, as in the table above, show that firm size is a pseudo moderating variable (Quasi Moderator). The quasi moderator is a variable that moderates the relationship between the independent variable and the dependent variable, which is also the independent variable.

3. Interaction Relationship Between Audit Quality and Firm Size on Financial Report Integrity

Table 10. Moderating Test Results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	19.29360	7.360511	2.621232	0.0097
X3	-22.26496	7.352486	-3.028223	0.0029
Z	-0.334777	0.442332	-0.756846	0.4503
X3*Z	1.372870	0.441930	3.106531	0.0023

Source: Results of data processing with Eviews

Based on the testing results in the table above, it can be seen that firm size is a pure moderator where firm size as a moderating variable acts as a pure moderator variable in the relationship model.

4. Interaction Relationship Between Leverage and Firm Size Towards the Integrity of Financial Statements

Table 11. Moderating Test Results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-1.635740	3.673487	-0.445283	0.6568
X4	-1.438296	4.229113	-0.340094	0.7343
Z	0.871300	0.223389	3.900370	0.0001
X4*Z	0.190817	0.258665	0.737700	0.4618

Source: Results of data processing with Eviews

Based on the results of testing the interaction relationship between leverage and firm size on the integrity of financial statements as in the table above, it can be seen that firm size is a moderator predictor (Predictor Moderator). It means that the firm size variable as a moderating variable in this study only acts as a predictor (independent) variable in the formed relationship model.

CONCLUSION

Based on the results of research and discussion, the following conclusions can be drawn:

1. Independent commissioners are proven to have no significant influence on the integrity of banking companies' financial statements on the Indonesia Stock Exchange.
2. The audit committee has a positive and significant influence on the integrity of banking companies' financial statements on the Indonesia Stock Exchange.
3. Audit quality has a positive and significant impact on the integrity of banking companies' financial statements on the Indonesia Stock Exchange.
4. Leverage has a positive and significant impact on the integrity of banking companies' financial statements on the Indonesia Stock Exchange.
5. Firm size cannot moderate the influence of independent commissioners on the integrity of financial statements in banking companies listed on the Indonesia Stock Exchange.

6. Firm size can moderate the influence of the audit committee on the integrity of financial statements in banking companies listed on the Indonesia Stock Exchange.

7. Firm size can moderate the effect of audit quality on the integrity of financial statements in banking companies listed on the Indonesia Stock Exchange.

8. Firm size cannot moderate the effect of leverage on the integrity of financial statements in banking companies listed on the Indonesia Stock Exchange.

SUGGESTION

Based on the results of the research, discussion and conclusions obtained, the following suggestions can be given:

1. In the results of the study, it can be seen that the audit committee, audit quality, and leverage can positively and significantly influence the integrity of financial statements in banking companies listed on the Indonesia Stock Exchange. So it is expected that banking companies listed on the Indonesia Stock Exchange can maintain and improve the company financial statements' integrity.

2. Further research is expected to re-examine the effect of other variables that can affect the integrity of financial statements in banking companies listed on the Indonesia Stock Exchange. Some variables that can be examined include the size of KAP, audit tenure, audit report lag, and so on.

3. In the results of this study, it can be seen that firm size cannot be used as a moderating variable in the influence of independent commissioners and leverage on the integrity of financial statements in banking sector companies listed on the Indonesia Stock Exchange. Firm size as a moderating variable was previously expected to give a positive signal to stakeholders. The larger the size of the company, the more information available to stakeholders, making it easier for stakeholders to make decisions. So future research is expected to re-examine the other moderating variables in the research model to determine whether there are variables that can moderate the integrity of financial statements in banking companies listed on the Indonesia Stock Exchange. Some variables that can be studied include corporate governance, managerial ownership, profitability, etc.

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