

FINANCIAL STATEMENT INTEGRITY : CORPORATE GOVERNANCE AND QUALITY AUDIT EVIDENCE FROM FOOD AND BEVERAGE COMPANIES IN INDONESIA

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Abstract

The purpose of this study was to examine the effect of corporate governance and audit quality, corporate governance as proxied by institutional ownership, managerial ownership, audit committees, independent commissioners on the integrity of financial statements in manufacturing companies in the food and beverage industry sub-sector. This study uses a quantitative approach whose research object is taken from a sample of manufacturing companies in the food and beverage industry sub-sector as many as 6 companies during the 4-year observation period in order to obtain 24 observation samples. The analytical method used is multiple linear regression analysis with a significant level of 5%. Based on the results of the study, the multiple linear regression analysis equations are: Financial Statement Integrity = 0.239 – 0.070 Institutional Ownership + 5.371 Managerial Ownership – 0.976 Audit Committee + 4.740 Independent Commissioner – 0.379 audit quality + e. The conclusion of the analysis is partial managerial ownership and independent commissioner affect the integrity of financial statements while institutional ownership, audit committee, and audit quality have no effect on the integrity of financial statements, simultaneously institutional ownership, managerial ownership, audit committee, independent commissioners and audit quality have an effect on the integrity of financial statements. managerial ownership and independent commissioners strengthen their relationship with financial statement integrity and institutional ownership, audit committees, and audit quality weaken their relationship with financial statement integrity. The proxy of corporate governance and audit quality on the coefficient of determination shows the percentage of influence of 83.6%, while the rest is influenced by other variables of 16.4%.

Keywords : Financial Report Integrity, Corporate Governance, Audit Quality

PRELIMINARY

The company reports the achievement of targets from the business it runs through information in financial statements for investors, employees, governments and other users of information in financial statements. Therefore, it is important to show the condition of the company that should be in making financial statements so that it does not mislead users of financial statements. Financial statements that are presented correctly and reliably or display the condition of a company that should be an understanding of the integrity of the financial statements themselves.

Companies must present financial reports with integrity to users of financial statements of internal and external parties so that these financial statements can be used wisely and can later be taken into consideration for decision making. Relevance and faithful representation

are fundamental qualities which are requirements for making decisions on financial statements set by the International Accounting Standard Aboard (IASB) (Fajaryani, 2015 in Akram, Basuki, & Budiarto, 2018). Verifiability, representational faithfulness and neutrality are standards of integrity that can be relied upon (reliability) for presentation in financial statements (Gayatri and Dharma, 2013 in Siahaan, S. B., 2017).

Companies with integrity will produce good company performance, which will maintain the company's existence in the future. Observation or control within the company is necessary for the creation of high-integrity financial reports in order to avoid fraud that could occur in every company. Observation or supervision that is carried out is by implementing a system of ownership and management system within the company which is often referred to as a systematic and orderly Corporate Governance with the concept of GCG (Good Corporate Governance). GCG aims to improve business success and corporate accountability to realize shareholder value in the long term while still observing the interests of other stakeholders, based on laws and regulations and ethical values (Sutedi, 2012). Within Corporate Governance there are several structures that contribute or serve as controllers within the company, namely institutional ownership, managerial ownership, audit committee, and independent commissioners (Istiantoro, Paminto, & Ramadhani, 2018).

However, to realize the integrity of financial statements is in fact not an easy thing, it can be seen from the many problems of manipulation of accounting data that exist in several large companies such as Global Crossing, Enron, Toshiba, Tyco, Worldcom, and also in several companies in Indonesia such as Bank Century, PT Kimia Farma, and Bank Lippo. The problems that occurred in the Enron Company were proven to include many sides such as the CEO, the Commissioner, the audit committee, the internal audit, to the external auditor where the side or the party itself is part of the company (Solikhah, 2017) as the disclosure of this case made the stock price decline, of course this was due to the reduced confidence of the financial community in the company. Another case of falsification of financial statements at Indonesian companies in 2012 occurred in PT Garda Tujuh Buana Tbk (GTBO) (Dan, Rosyida Alfi Qonitin and Yudowati, 2018). The manipulation cases that occur prove the lack of integrity of financial statements because they do not show the actual economic condition of the company, even though the integrity of financial statements is very important because it has a great influence on users of financial statements to be used as decision making material. The existing manipulation cases also prove the lack of oversight of corporate governance or the non-implementation of GCG in the company, which in the end also raises doubts about the company's corporate governance.

In addition to corporate governance that carries out supervision, audit quality is also related to the integrity of financial reports because the financial statement information used is of course a financial report after the auditing process carried out by the Public Accounting Firm (KAP). If the audit quality can meet the standards that have been set then the integrity of a financial report can be carried out. Financial reports that are reliable and can be used as material for decision making are financial statements that have high audit quality.

Table 1 Market to book Value

Data MBV Penelitian						
No	Kode Perusahaan	Nama Perusahaan	2016	2017	2018	2019
1	ALTO	Triyan Banyan Tirta Tbk	1,50	2,03	2,26	2,29
2	CEKA	Wilmar Cahaya Indonesia Tbk	0,72	0,73	0,74	0,83
3	INDF	Indofood Sukses Makmur Tbk	1,38	1,28	1,23	1,23
4	SKBM	Sekar Bumi Tbk	1,63	1,21	1,15	0,68
5	TBLA	Tunas Baru Lampung Tbk	1,34	1,48	0,91	0,96
6	ULTJ	Ultra Jaya Milk Industri & Trading Company Tbk	0,92	3,47	3,22	3,41

Sumber : Data Sekunder Diolah (2020)

In the table above, the calculation of the integrity of financial statements is proxied by the conservatism index using the MBV (Market to Book Value) measurement in Manufacturing Companies in the Food and Beverage Industry Sub-Sector listed on the Indonesia Stock Exchange in 2017-2020. When compared to other food and beverage industry companies, the highest MBV ratio was 3.47 at Ultra Jaya Milk Industry & Trading Company Tbk in 2017, while the lowest MBV ratio was at Sekar Bumi Tbk in 2019, which was 0.68. In theory, the higher the MBV ratio in the company, the better the company's performance in its management so that the resulting financial reports include integrity, therefore investors are increasingly interested in investing their shares in the company and inversely if the MBV ratio in If the company is low, then there is a possibility that the management's performance at the company is questionable because the stock price is underprice, but the low ratio in the stock can also be considered by investors, because investors can get capital gains when the stock price increases in price.

From the description of the background of the problem, the authors are interested in conducting research with the title **FINANCIAL STATEMENT INTEGRITY : CORPORATE GOVERNANCE AND QUALITY AUDIT EVIDENCE FROM FOOD AND BEVERAGE COMPANIES IN INDONESIA**

PROBLEM RESEARCH

The formulation of the problem in this research are:

1. Does corporate governance affect the integrity of financial statements in manufacturing companies in the food and beverage industry sub-sector?
2. Does audit quality affect the integrity of financial statements in manufacturing companies in the food and beverage industry sub-sector?
3. Do corporate governance and audit quality affect the integrity of financial reports in manufacturing companies in the food and beverage industry sub-sector?

RESEARCH PURPOSES

The objectives of this research are:

1. To determine the effect of corporate governance on the integrity of financial statements in manufacturing companies in the food and beverage industry sub-sector.

2. To determine the effect of audit quality on the integrity of financial statements in manufacturing companies in the food and beverage industry sub-sector.
3. To determine the effect of corporate governance and audit quality on the integrity of financial reports in manufacturing companies in the food and beverage industry sub-sector.

BENEFITS OF RESEARCH

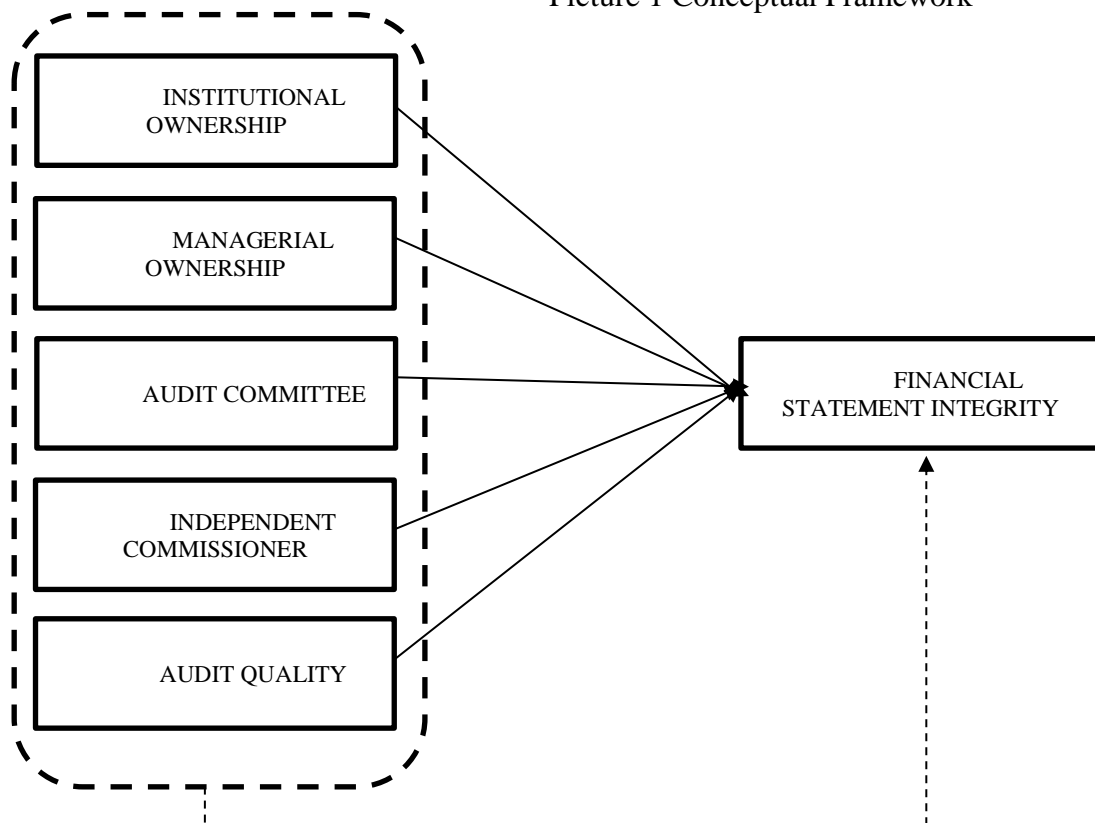
The benefits in this research are:

1. To determine the effect of corporate governance on the integrity of financial statements in manufacturing companies in the food and beverage industry sub-sector.
2. To determine the effect of audit quality on the integrity of financial statements in manufacturing companies in the food and beverage industry sub-sector.
3. To determine the effect of corporate governance and audit quality on the integrity of financial reports in manufacturing companies in the food and beverage industry sub-sector

RESEARCH METHODS

Conceptual Framework

Picture 1 Conceptual Framework



The hypotheses in this study are:

1. H1: There is an effect of institutional ownership on the integrity of financial statements.
2. H2: There is an effect of managerial ownership on the integrity of financial statements.

3. H3: There is an effect of the audit committee on the integrity of the financial statements.
4. H4: There is an effect of the number of independent commissioners on the integrity of the financial statements.
5. H5: There is an effect of audit quality on the integrity of financial statements.
6. H6: There is an effect of institutional ownership, managerial ownership, audit committee, independent commissioner, and audit quality on the integrity of financial statements

Types of Research and Types of Data

In this research, the type of research used is descriptive research with a quantitative approach. The data used in this research is secondary data. The data sources in this study are the annual financial reports of 6 manufacturing companies in the food and beverage industry sub-sectors listed on the BEI and which meet the research criteria, namely as many as 24 data and using data for 4 years, namely from 2017-2020.

Population and Sample

The population used in this study are all manufacturing companies in the food and beverage industry sub-sector listed on the Indonesia Stock Exchange in 2017-2020. The number of registered food and beverage industry sub-sector manufacturing companies from 2017-2020 is 28 companies.

In this study, the sample was determined based on the purposive sampling method, which is a sample of the companies used which were selected based on certain criteria. The criteria used are:

1. Manufacturing companies in the food and beverage industry sub-sector that listed on the Indonesia Stock Exchange from 2017-2020.
2. Companies that do not publish financial statements in a row in the study period.
3. Companies that do not have managerial shares.
4. Companies that do not issue audited financial statements consecutively in the study period. Based on the above criteria, the sample obtained by the researcher in the study period totaled 6 samples.

Data collection technique

In this study, the data collection techniques used are as follows:

1. Documentation: this study takes data from the annual financial statements published on the Indonesia Stock Exchange website, namely www.idx.co.id for the period 2017-2020.
2. Literature study: books, writings and scientific journals and scientific research reports related to the research theme.

The tool used for data analysis in this study was the computer program SPSS version 20 (Statistical Program For Social Science Version 20) for windows.

DESCRIPTIVE STATISTICAL ANALYSIS

In this study, researchers used measurements of the minimum value, maximum value, average value (mean) and standard deviation.

Classic assumption test

In this study, the researchers tested the classical assumptions first, which included normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test.

Multiple Linear Regression Analysis

Used to measure the size of the influence between two or more independent variables on 1 dependent variable and predict variables using the dependent variable.

Partial Regression Coefficient Test (T Test)

The t test can be used to determine whether the independent variable has a significant effect or not on the dependent variable. The hypotheses to be tested are as follows:

1. Ho: The independent variable has no effect on the dependent variable.
2. Ha: The independent variable has an effect on the dependent variable.

The basis for making the decision is:

1. If $t_{count} < t_{table}$ or $-t_{count} > -t_{table}$ then Ho is accepted and Ha is rejected for = %.
2. If $t_{count} > t_{table}$ or $-t_{count} < -t_{table}$ then Ha is accepted and Ho is rejected for = 5%.
3. If the probability (sig t) < (0.05) then the probability level of the independent variable on the dependent variable is significant, and vice versa if (sig t) > (0.05) then the probability of the variable is not significant.

Simultaneous Test (F Test)

The F test is used to determine whether all independent variables simultaneously have an effect on the dependent variable. The tested hypotheses are:

1. If the value of $f_{count} > f_{table}$, the hypothesis is accepted, that is, all independent variables simultaneously affect the dependent variable.
2. If the value of $f_{count} < f_{table}$, the hypothesis is rejected, that is, all independent variables simultaneously have no effect on the dependent variable.

Coefficient of Determination Test

The coefficient of determination measures how far the model's ability to explain variations in the dependent variable is. The small value of R2 means the ability of the independent variables in explaining the variation of the dependent variable is limited. A value close to one means that the independent variable provides almost all the information needed to predict the dependent variables.

RESULTS AND DISCUSSION

Descriptive statistics

Table 2 Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
X1_INST	24	.36	.92	.6237	.21058
X2_MOWN	24	.00	.36	.0572	.11470
X3_KMA	24	.33	.67	.6111	.12690
X4_KOMIN	24	.3	.5	.368	.0622
X5_KA	24	0	1	.33	.482
Y_ILK	24	.68	3.47	1.5246	.84159
Valid N (listwise)	24				

Sumber: Output SPSS 20

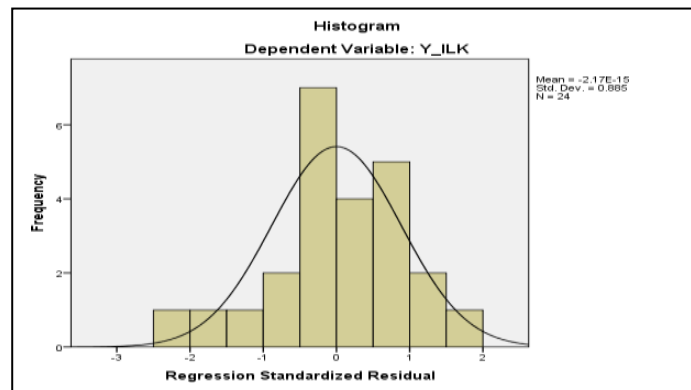
From the table above, it is known that the number of data N used in this study amounted to 24 data samples. In addition, it is known that the average value of the independent variable X varies, for institutional ownership (X1) 0.6237 with a minimum value of 0.36 and a maximum value of 0.92 and a standard deviation of 0.21058. The average managerial ownership (X2) is 0.572 with a minimum value of 0.00 and a maximum value of 0.36 and a standard deviation of 0.11470. The audit committee (X3) averaged 0.6111 with a minimum score of 0.33 and a maximum value of 0.67 and a standard deviation of 0.12690. Independent commissioners (X4) average 0.368 with a minimum value of 0.3 and a maximum value of 0.5 and a standard deviation of 0.0622. The average audit quality (X5) is 0.33 with a minimum value of 0 and a maximum value of 1 and a standard deviation of 0.482. While the average value of the dependent variable Y or the integrity of the financial statements is 1.5246 with the minimum value is 0.68 and the maximum value is 3.47 and the deviation value is 0.84159.

Classical Assumption

Test Normality Test

1. Histogram Graph

Picture 2 Histogram



From the picture above, it can be seen that the data is in the form of a bell upwards, so it can be concluded that the data is normally distributed.

2. One-Sample Kolmogorov-Smirnov Test

Table 3 KS-Tes

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		24
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.30179770
Most Extreme Differences	Absolute	.191
	Positive	.086
	Negative	-.191
Kolmogorov-Smirnov Z		.937
Asymp. Sig. (2-tailed)		.344

Sumber : Output SPSS 20

From the table, it is known that the significance value is 0.344, which means it is greater than 0.05 so that the data can be said to be normally distributed.

3. **Multicollinearity Test**

Table 4 Multicollinearity Test

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	X1_INST	.347	2.884
	X2_MOWN	.590	1.694
	X3_KMA	.311	3.218
	X4_KOMIN	.840	1.191
	X5_KA	.355	2.816

a. Dependent Variable: Y_ILK

Sumber : Output SPSS 20

The independent variable tolerance value for institutional ownership is $0.347 > 0.1$, managerial ownership is $0.590 > 0.1$, the audit committee of $0.311 > 0.1$, independent commissioners of $0.840 > 0.1$, and audit quality of $0.355 > 0.1$. While the VIF value for institutional ownership is $2.884 < 10$, managerial ownership is $1.694 < 10$, audit committee is $3.218 < 10$, independent commissioner is $1.191 < 10$, and audit quality is $2.816 < 10$, so it can be concluded that there is no multicollinearity.

4. **Heteroscedasticity Test**

Table 5 Multicollinearity Test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.568	.361		1.574	.133
	X1_INST	-.432	.283	-.435	-1.530	.144
	X2_MOWN	.277	.398	.152	.696	.495
	X3_KMA	.440	.495	.267	.888	.386
	X4_KOMIN	-.910	.614	-.270	-1.480	.156
	X5_KA	-.108	.122	-.247	-.881	.390

a. Dependent Variable: ABRESID

Sumber : Output SPSS 20

It can be seen that all data in the study did not occur heteroscedasticity because all variables showed significant values exceeding 0.05.

5. Autocorrelation Test

Table 5 Autocorrelation Test

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.933 ^a	.871	.836	.34115	1.451

a. Predictors: (Constant), X5_KA, X4_KOMIN, X2_MOWN, X1_INST, X3_KMA
b. Dependent Variable: Y_ILK

Sumber: Output SPSS 20

It can be seen that the DW value for this study is 1.451 which is at $-2 < 1.451 < +2$, so it can be concluded that there is no autocorrelation.

Multiple Linear Regression Analysis
Table 6 Multiple Linear Regression Analysis

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.239	.733		.326	.748
	X1_INST	-.070	.574	-.017	-.122	.905
	X2_MOWN	5.371	.807	.732	6.655	.000
	X3_KMA	-.976	1.006	-.147	-.971	.345
	X4_KOMIN	4.740	1.247	.351	3.801	.001
	X5_KA	-.379	.248	-.217	-1.528	.144

a. Dependent Variable: Y_ILK

Sumber: Output SPSS 20

Based on the table above, the multiple linear regression equation is as follows:

$$Y = a + b_1 x_1 + b_2 x_2 + b_3 x_3 + b_4 x_4 + b_5 x_5 + e$$

$$Y = 0,239 - 0,070 x_1 + 5,371 x_2 - 0,976 x_3 + 4,740 x_4 - 0,379 x_5 + e$$

Partial Regression Coefficient Test (Test T)

Based on the table above, it can be explained as follows:

1. X1 (institutional ownership) has a tcount value of -0.122 thus $-tcount > -ttable$ ($-0.122 > -2.10092$) and has a sig.t value of 0.905 thus ($0.905 > 0.05$) which is statistically a variable X1 (institutional ownership) has no significant effect on Y (integrity of financial statements), then H_a is rejected and H_o is accepted.
2. X2 (managerial ownership) has a tcount value of 6.655, thus $tcount > ttable$ ($6.655 > -2.10092$) and has a sig.t value of 0.000 thus ($0.000 < 0.05$) which is statistically a variable X2 (managerial ownership) has a significant positive effect on Y (integrity of financial statements), then H_a is accepted and H_o is rejected.
3. X3 (audit committee) has a value of tcount equal to -0.971 thus $-tcount > (0.345 > 0.05)$ which statistically X3 variable (audit committee) has no significant effect on Y (integrity of financial statements), then H_a is rejected and H_o is accepted.
4. X4 (independent commissioner) has a tcount value of 3.801, thus $tcount > ttable$ ($3.801 > -2.10092$) and has a sig.t value of 0.001 thus ($0.001 < 0.05$) which is statistically a

variable X4 (independent commissioner).) has a significant positive effect on Y (integrity of financial statements), then Ha is accepted and Ho is rejected.

- X5 (audit quality) has a tcount of -1.528 thus $-tcount > -ttable$ ($-1.528 > -2.10092$) and has a sig.t value of 0.144 thus ($0.144 > 0.05$) which statistically variable X5 (audit quality) has no significant effect on Y (integrity of financial statements) then Ha is rejected and Ho is accepted.

Simultaneous Test (FTest)

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	14.195	5	2.839	24.394	.000 ^b
	Residual	2.095	18	.116		
	Total	16.290	23			

a. Dependent Variable: Y_ILK

b. Predictors: (Constant), X5_KA, X4_KOMIN, X2_MOWN, X1_INST, X3_KMA

Sumber : Output SPSS 20

Table 7 Simultaneous Test (F Test)

F count is 24,394, thus $Fcount > Ftable$ ($24.394 > 2.74$) with a value of significant value of 0.000 where the significant value of $0.000 < 0.05$ which means that all independent variables namely, institutional ownership, managerial ownership, audit committee, independent commissioner, audit quality simultaneously or jointly have a significant effect on the dependent variable, namely the integrity of financial statements.

Coefficient of Determination (R2)

Table 8 Coefficient of Determination (R2)

Model Summary ^b					
Mode	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.933 ^a	.871	.836	.34115	1.451

a. Predictors: (Constant), X5_KA, X4_KOMIN, X2_MOWN, X1_INST, X3_KMA

b. Dependent Variable: Y_ILK

Sumber : Output SPSS 20

Based on the table above, the determination value of R square is 0.836 or 83.6%, this proves that the percentage of the influence of institutional ownership, managerial ownership, audit committee, independent commissioner, audit quality in manufacturing companies in the food

and beverage industry sub-sector is 83.6%. while the rest is influenced by other variables by 16.4%.

CLOSING

Conclusion

Based on the results of the research that has been done, it can be concluded several things as follows:

1. The results of the partial test show that the institutional ownership variable has no significant effect on the integrity of financial statements with a value of $-t_{count} -0.122 > -t_{table} -2.10092$ and a significant value of $0.905 > 0.05$.
2. The results of the partial test show that the managerial ownership variable has a significant effect on the integrity of financial statements with a t_{count} of $6.655 > t_{table} -2.10092$ and a significant value of $0.000 < 0.05$.
3. The results of the partial test show that the results of the audit committee variable have no significant effect on the integrity of the financial statements with a value of $-t_{count} -0.971 > -t_{table} -2.10092$ and a significant value of $0.345 > 0.05$.
4. The results of the partial test show that the independent commissioner variable has a significant effect on the integrity of the financial statements with a t_{count} of $3.801 > t_{table} -2.10092$ and a significant value of $0.001 < 0.05$.
5. The results of the partial test show that the results of the audit quality variable have no significant effect on the integrity of the financial statements with a value of $-t_{count} -1.528 > -t_{table} -2.10092$ and a significant value of $0.144 > 0.05$.
6. Simultaneous test results show the results of the variables of institutional ownership, managerial ownership, audit committee, independent commissioner, and audit quality on the integrity of financial statements with a value of $F_{count} 24.394 > F_{table} 2.74$ with a significant value of $0.000 < 0.05$.

Suggestion

Based on the conclusions above, it can be concluded the following suggestions:

1. Researchers with similar topics are expected to continue this research by adding variables, other formulas, years of observation, and the number of population used as research samples which are not only limited to manufacturing companies, but also other types of industries listed on the Indonesia Stock Exchange, to expand observations so that it is expected to produce better research.
2. For the public, if they want to take into account the decision to invest in a company, they should be more careful and careful because they cannot only pay attention to the profits earned by the company but also pay attention to the integrity of its financial statements.
3. For companies, they should be able to improve their performance and quality the company in order to attract investors to invest, and of course the company must also be open to shareholders in terms of publishing financial statements in order to increase investor confidence.

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