

## THE INFLUENCE OF INDEPENDENT COMMISSIONERS, AUDIT COMMITTEES, AND AUDIT QUALITY ON THE INTEGRITY OF FINANCIAL REPORTS

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### Abstract:

This research aims to analyze and obtain empirical evidence regarding the influence of independent commissioners, audit committees, and audit quality on the integrity of financial reports. The type of research used by the author is causal research. The purpose of causal research is to test the hypothesis regarding the influence of independent variables on the dependent variable. The independent variables used in this research are independent commissioners, audit committees, and audit quality. The dependent variable used in this research is the integrity of financial reports. The data used in this research is secondary data obtained from the official website of the Indonesian Stock Exchange and the official websites of each company. The population in this study consists of 78 food and beverage companies listed on the Indonesia Stock Exchange from 2019-2024. By using a purposive sampling technique, a sample of 13 food and beverage companies listed on the Indonesia Stock Exchange was obtained. The data analysis method in this research uses descriptive statistical analysis.

**Keywords:** Independent Commissioner, Audit Committee, Audit Quality on The Integrity of Financial Reports

## INTRODUCTION

Financial reports with integrity meet the quality of reliability, which consists of three components: verifiability, representational faithfulness, and neutrality. Financial reports are an important means of providing information to stakeholders such as investors, creditors, the government, employees, suppliers, customers, and the public. According to PSAK No. 1 (2015), financial reports present an entity's history quantified in monetary terms.

Financial reports are a form of accountability from company management, as management performance is reflected in the company's financial statements. In reality, many companies publish financial reports with low integrity, which creates problems later on and results in losses for both users of the financial statements and the company itself. Cases of financial report manipulation indicate a failure in financial reporting practices.

In Indonesia, a case of financial report manipulation involving a food and beverage company occurred at PT Tiga Pilar Sejahtera Food Tbk (AISA). PT Tiga Pilar Sejahtera Food is suspected of channeling IDR 1.78 trillion through various schemes from the TPS Food group to parties affiliated with the previous management. The new management of TPS Food commissioned PT Ernst & Young Indonesia (EY) to review and investigate several accounts in the financial statements. The investigation into TPS Food's 2017 financial statements revealed allegations of Rp 4 trillion in overstatements by the previous management in several accounting items. The new management of TPS Food reported the results of the EY investigation to the Indonesia Stock Exchange yesterday, Tuesday ([www.cnbcindonesia.com](http://www.cnbcindonesia.com)).



Corporate governance is a crucial aspect in achieving financial reporting integrity. Low integrity in a company's financial reporting can raise questions from various parties regarding the implementation of corporate governance mechanisms, commonly known as Good Corporate Governance (GCG). Good Corporate Governance (GCG) is a system that regulates the relationship between the board of commissioners, directors, and management to create balance in corporate governance. Companies that implement good corporate governance effectively should adhere to the principles of good corporate governance, namely transparency, accountability, responsibility, independence, and fairness (Fatmawati, 2018).

Independent commissioners have a monitoring function to ensure a company with good corporate governance. Furthermore, independent commissioners act as a balance and mediator in the event of disputes, both within and between managers themselves, by providing advice to the managers themselves (Santia & Afriyenti, 2019). Independent commissioners are the best solution to reduce the risk of management manipulation of the integrity of financial statements. Oversight carried out by independent commissioners is more effective and free from various internal company interests.

Another indicator that plays a role in the implementation of good corporate governance is the audit committee. The audit committee assists the board of commissioners in carrying out its duties and oversight. The audit committee is independent and self-sufficient in carrying out its duties and authorities and is directly accountable to the board of commissioners. Among the primary reasons for independence are to maintain integrity and an objective perspective in reports and the preparation of recommendations proposed by the audit committee. Independent individuals are fairer, impartial, and objective in resolving issues.

Furthermore, to ensure that financial reports align with the company's circumstances, good audit quality is required, conducted in accordance with applicable audit standards. Financial report users state that audit quality exists when the auditor can assure that there is no fraud during the process and in the financial statements issued by the company (Ayem et al., 2019). Audit quality is achieved when it meets generally accepted audit standards. Audit standards are general guidelines to help auditors maintain their professional responsibilities, such as competence and independence, with reporting and evidence requirements (Akram et al., 2017).

Based on the aforementioned phenomena and background, researchers are interested in reviewing independent commissioners, audit committees, and audit quality in financial reports. They selected a food and beverage company as the object of this study.

**Integrity of Financial Reporting.** The word integrity comes from Latin, meaning "integrity" (incorruptibility), firm adherence to a code of values, especially moral values. It refers to a firm attitude of upholding principles, refraining from corruption, and becoming a fundamental moral value inherent in oneself (Nurwulandari et al., 2020). Integrity, when associated with financial reporting, refers to information presented in a transparent manner without concealment, usually referred to as full disclosure.

Every company is required to explain its performance over a specific period in the form of financial statements. The Indonesian Institute of Accountants (2015), in PSAK No. 1, states that complete financial statements consist of a statement of financial position, an income statement, a statement of changes in equity, a statement of cash flows, and notes to the financial statements containing a summary of significant accounting policies and other explanatory information, comparative information regarding the preceding period, and a statement of financial position at the beginning of the preceding period when the entity adopts an accounting policy retrospectively. Therefore, financial statements must be presented clearly and completely, reflecting the actual

economic reality of the company. Disclosed information is used as a step in decision-making; therefore, financial reports must be relevant, reliable, and not misleading to users.

**Independent Commissioners.** According to Tricker (2009), in Lukviarman (2016), the Board of Directors (BOD) plays a key role as the governing body for every corporate entity, with primary responsibility for all decisions and the organization's performance. Independent commissioners have a responsibility to promote the implementation of Good Corporate Governance. An Independent Commissioner is a member of the board of commissioners who comes from outside the public company and meets the aforementioned requirements. Independent commissioners must be neutral toward all stakeholders in the company and are required to provide objective assessments and act as a balance in disputes between parties within the company. A suitable measure for this is the ratio of the number of independent commissioners to the total number of board commissioners within the company (Atiningsih & Suparwati, 2018).

**Audit Committee.** According to Financial Services Authority Regulation Number 55/POJK.04/2015 concerning the formation and guidelines for implementing the work of the audit committee, the audit committee is a committee formed by and responsible to the board of commissioners to assist in carrying out the duties and functions of the board of commissioners. The audit committee assists the board of commissioners in ensuring that the financial statements prepared by management comply with generally accepted accounting standards. The audit committee will work in accordance with applicable audit standards. It is done to produce financial statements with integrity, so that the board of directors can use the audit results issued by the audit committee as a reference for decision-making. The existence of an audit committee is expected to ensure that the company's operational activities are in accordance with plans. The number of audit committee members determines the percentage of the audit committee in a company.

**Audit Quality.** According to the Financial Accounting Committee (2000), as cited in Hardiningsih (2019), audit quality is determined by two factors: competence and independence. Audit quality is the probability (joint probability) that an auditor will discover and report violations in a client's accounting system. Audit quality can be defined as the results found by an auditor after conducting an examination of a company. A dummy variable can be used to measure audit quality. If a Big Four public accounting firm audits a company, it is given a value of 1, and if not, it is given a value of 0 (Purwantiningsih & Anggaeni, 2021).

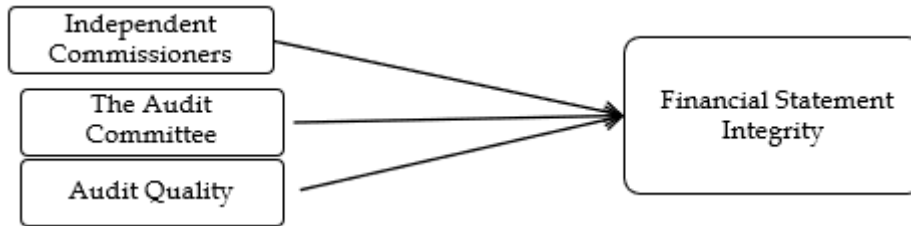
**Framework.** Previous research by Ainiyah et al. (2018) found that independent commissioners influence the integrity of financial statements. Independent commissioners are the best solution to reduce the risk of management manipulation of the integrity of financial statements. Oversight carried out by independent commissioners will be better and more independent of various internal company interests.

The audit committee functions to assist the board of commissioners in carrying out its duties and oversight. The audit committee is independent and self-reliant in carrying out its duties and authorities and is directly accountable to the board of commissioners. Among the primary reasons for independence are to maintain integrity and an objective perspective in the reports and recommendations submitted by the audit committee. Independent individuals are fairer, more impartial, and more objective in resolving issues. It aligns with research by Putra & Raden (2020), which states that audit committee variables have a positive effect on the integrity of financial statements.

To determine whether financial statements align with the company's circumstances, good audit quality is required, conducted in accordance with applicable audit standards. Audit quality is achieved when it meets generally accepted audit standards. Audit standards are general guidelines

to help auditors maintain their professional responsibilities, such as competence and independence, with reporting and evidence requirements. It is reinforced by research by Febriana & Rabaina (2019), which states that audit quality influences the integrity of financial statements.

Based on the above framework, the conceptual framework in this study is described as follows:



**Figure 1.** Framework

The following are the hypotheses in this study:

H1: Independent Commissioners influence Financial Statement Integrity.

H2: The Audit Committee influences Financial Statement Integrity.

H3: Audit Quality influences Financial Statement Integrity.

## METHODS

The type of research used by the author is causal research. The purpose of causal research is to test the hypothesis regarding the influence of independent variables on the dependent variable. The dependent variable used is financial statement integrity, while the independent variables consist of independent commissioners, audit committees, and audit quality in manufacturing companies in the food and beverage sub-sector.

Financial statement integrity is a financial report that displays the true condition of a company, without any cover-up or concealment. In this study, it is measured using the conservatism index. The conservatism index is used as a proxy for financial statement integrity, calculated using the Beaver and Ryan model in Kismanah, I., Kimsen, & Mardiani (2021), with the Market-to-Book Ratio.

Independent commissioners in this study were measured using a ratio scale between the number of independent commissioners compared to the number of commissioners on the company's board of commissioners (Atiningsih & Suparwati, 2018).

To measure audit quality, we classified audit services from Big Four and Non-Big Four Public Accounting Firms.

The population in this study was food and beverage companies listed on the Indonesia Stock Exchange for the period 2019–2024 that published annual financial reports that had undergone an audit process and were then published on the Indonesia Stock Exchange. The method used in this study was purposive sampling.

**Data Analysis Method.** The analysis method used was descriptive statistical data testing to determine the normality of data distribution. Next, classical assumption tests were conducted using multicollinearity, autocorrelation, heteroscedasticity, and normality tests. Then, multiple linear regression tests were conducted. Hypothesis testing was performed for each hypothesis. The software used was Statistical Package for the Social Sciences version 27 (SPSS).

## RESULT AND DISCUSSION

The results of the coefficient of determination test in the table above show that the Adjusted R Square value is 26%. It indicates that variations in financial statement integrity can be explained by

variations in independent commissioners, audit committees, and audit quality by 26%. While the remaining 74% (100% - 26%) is explained or influenced by other factors not examined.

**Table 1. Coefficients<sup>a</sup>**

Model	Coefficients <sup>a</sup>				Collinearity Statistics		
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
	B	Std. Error	Beta				
1 (Constant)	0.188	0.881		0.213	0.832		
Independent Commissioner	5.358	1.392	0.478	3.849	0.000	0.939	1.065
Audit Committee	-0.249	0.230	-0.137	-1.083	0.284	0.903	1.108
Audit Quality	-0.716	0.233	-0.395	-3.067	0.004	0.875	1.143

a. Dependent Variable: Financial Statement Integrity

Source: Data Processed 2025

Based on the table above, it can be concluded that the multiple linear regression equation is as follows: Financial Statement Integrity:

$$0.188 + 5.358X_1 + - 0.249X_2 + -0.716X_3 + e$$

The regression equation can be explained as follows:

1. The constant value of 0.188 indicates that if all independent variables have a value of 0 (zero), then the value of the dependent variable is 0.188.
2. The coefficient value of the independent commissioner variable is 5.358. It means that independent commissioners have a positive influence on financial statement integrity. If the number of independent commissioners increases by one unit, there is a positive relationship between independent commissioners and financial statement integrity.
3. The coefficient value of the audit committee variable is negative at 0.249. It means that the audit committee has a negative influence on financial statement integrity. It indicates that the audit committee does not affect financial statement integrity.
4. The coefficient value of the audit quality variable is positive at 0.001. It means that audit quality has a positive influence on the integrity of financial statements. It means that the better the audit quality, the better the integrity of the financial statements.

Based on the analysis, independent commissioners, as measured by the ratio of the number of independent commissioners to the number of board members within a company, have an impact on the integrity of financial statements; thus, H1 is accepted. Independent commissioners are members of the board of commissioners from outside the company or public company who meet the requirements for independent commissioners (Financial Services Authority Regulation Number 33/POJK.04.2014 concerning directors and boards of commissioners of issuers or public companies). The presence of independent commissioners can also help companies improve the integrity of financial statements (Heykal et al., 2024). This research aligns with research conducted by Ainiyah et al. (2018), which found that independent commissioners influence the integrity of financial statements. However, research conducted by Istiantoro et al. (2017) found that independent commissioners have no impact on the integrity of financial statements.



Based on the analysis, the audit committee, as measured by the percentage of audit committee members within a company, has no impact on firm value; therefore, H2 is rejected. The audit committee is a committee formed by the board of directors tasked with providing independent oversight of the financial reporting and external audit processes. In financial reporting, the audit committee is tasked with overseeing the audit of financial statements to ensure compliance with applicable financial standards and policies and assessing whether the reports are consistent with other information known to the audit committee members. This research aligns with Pratika & Primasari (2020). The study found that the audit committee had no significant effect on the integrity of financial statements.

Based on the analysis, audit quality, measured using a dummy scale, with a value of 1 for Big Four affiliation and a value of 0 for non-Big Four affiliation, affected the integrity of financial statements, thus accepting H3. Audit quality will be achieved if it meets generally accepted audit standards. Audit standards are general guidelines to help auditors maintain their professional responsibilities, such as competence and independence, with reporting and evidence requirements (Akram et al., 2017). This research is supported by Purwantiningsih & Anggaeni (2021). The results indicate that audit quality influences the integrity of financial statements, meaning H5 is accepted, with a positive trend. It means that higher audit quality improves the integrity of the company's financial statements.

## CONCLUSION

Independent commissioners influence the integrity of financial statements. Audit committees do not influence the integrity of financial statements. Audit quality influences the integrity of financial statements.

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