

## Determinants Integrity of Financial Statements with Audit Quality as Moderating

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History of article: Received: 8 Agustus 2023, Revision: 17 April 2024, Published: 31 Agustus 2024

DOI: 10.33197/jabe.vol10.iss02.2024.1350

### ABSTRACT

This research aims to determine the influence of audit committees and audit tenure on the integrity of financial reports with audit quality as a moderating variable. The population in this study are non-cyclical consumer sector companies listed on the Indonesia Stock Exchange in 2017 - 2021. The sample in this study was 49 companies, which were taken using the purposive sampling method. The data collection technique in this research uses literature studies with data analysis techniques using panel data regression analysis using E-Views version 9 software. The results of this research show that the audit committee and audit tenure have no effect on the integrity of financial reports. Meanwhile, based on the MRA test results, audit quality is able to moderate the relationship between the audit committee and the integrity of financial statements, but audit quality has not been able to moderate the relationship between audit tenure and the integrity of financial statements.

**Keywords:** *integrity of financial statements, audit quality, committee audit, audit tenure.*

### INTRODUCTION

Currently, information needs are very necessary for internal and external parties of the company. These information needs include financial reports which are very important for users of financial statements, because they contain financial reports that are presented in a structured manner to describe the company's financial condition and performance ([Das Prena & Devi Utami Dharma Cahyani, 2020](#)). Financial statements are declared to have integrity if in their presentation they have described the true economic condition of the company and avoided management actions that deliberately manipulate financial information ([Ayem & Yuliana, 2019](#)). According to Statement of Financial Accounting Concept (SFAC) No. 2 the integrity of financial statements is the information contained in financial statements that is presented fairly, unbiased and honestly in presenting this information ([Arista et al., 2018](#)).

In Indonesia at this time, not all companies have been able to realize the integrity of financial statements, there have been various cases of financial statements manipulation due to the low integrity of financial statements so that the financial statements presented do not show the actual condition of the financial statements. One of the phenomena regarding the manipulation of financial statements occurred at PT Tiga Pilar Sejahtera Food (AISA) in 2018. PT Tiga Pilar Sejahtera Food Tbk (AISA) is a company engaged in the production of consumer good goods. This case stems from

the discovery of a subsidiary of PT Tiga Pilar Sejahtera Food Tbk, PT Indo Beras Unggul (IBU), steaming subsidized farmers' rice to be processed and repackaged into premium rice. Because of this incident, AISA's shares fell significantly and made the company try to beautify its 2017 financial statements. In the 2018, Extraordinary General Meeting of Shareholders (EGMS), shareholders proposed an investigation into the 2017 financial statements and appointed public accounting firm Ernst & Young Indonesia (EY) to re-audit the 2017 financial statements ([cbncindonesia.com](http://cbncindonesia.com), 2019).

Based on the results of the investigation report conducted by KAP Ernst & Young Indonesia (EY), there are allegations of overstatement of Rp4 trillion in accounts receivable, inventory, and fixed assets of the AISA group and Rp662 billion in sales and Rp329 billion in EBITDA of food entities. There is an alleged flow of funds amounting to Rp1.78 trillion with various schemes from the AISA group to parties allegedly affiliated with the old management ("Affiliated Parties"), among others by using the disbursement of AISA group loans from several banks, disbursement of time deposits, transfer of funds in bank accounts, and financing of affiliated parties' expenses by the AISA group. Regarding relationships and transactions with affiliated parties, there was no adequate disclosure to relevant stakeholders. This potentially violates the Decree of the Chairman of the Capital Market Supervisory Agency and Financial Institutions No. KEP-412/BL/2009 concerning Affiliated Transactions and Conflict of Interest in Certain Transactions. Furthermore, it is also known that KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan as the auditor who provided audit services for the 2017 financial statements, which has provided services since 2004 to audit AISA's financial statements ([cbncindonesia.com](http://cbncindonesia.com), 2019).

Based on this case, it shows that there is still dishonesty in the disclosure of financial statements. In order to improve the integrity of financial statements and minimize fraud scandals that occur, a full commitment from the company is needed. One part of the company that contributes to the preparation of financial reports with integrity is the audit committee. The audit committee is a committee appointed by the company as a liaison between the board of directors and external audit, internal auditors and independent members, which has the task of providing auditor oversight ([Sofia](http://Sofia), 2018). The establishment of the audit committee aims to maintain the independence of internal auditors regarding the improvement of the management control system and its implementation.

From the case of PT Tiga Pilar Sejahtera Food Tbk, which is suspected of having a relationship with affiliated parties, external factors are one of the factors that can affect the integrity of financial statements, including audit tenure. Audit Tenure is the length of the auditor's engagement period with his client ([Damayanti et al.](http://Damayanti et al.), 2020). Auditor independence is suspected to decrease if the auditor has a close relationship with the client company. Therefore, in Indonesian Government Regulation No. 20 of 2015 concerning the practice of providing public accounting services. The regulation explains that the provision of audit services is limited to a maximum of 5 financial years and is allowed to return to provide audit service assignments for clients after 2 financial years of not providing services.

The integrity of financial statements is related to audit quality. An audit is carried out to provide an opinion on the fairness of a financial report, the role of a public accountant is to provide confidence in the quality of financial information by providing an opinion on the fairness of the presentation of information in the financial statements. Great trust from users of financial statements which ultimately requires public accountants to pay attention to the quality of the audits they produce ([Radita](http://Radita), 2019).

Audit quality is how to detect audits and report material misstatements in financial statements. Therefore, high audit quality is needed in order to produce financial reports that can be trusted ([Laksana & Handayani](http://Laksana & Handayani), 2022). According to ([Ayu Ratih Manuari et al.](http://Ayu Ratih Manuari et al.), 2021) Large KAPs will tend to provide better audit quality than smaller KAPs. This is because if a large KAP does not provide high audit quality, the KAP will lose its reputation and clients to produce good audit quality. With these reasons, large KAP (big four) are more trusted by the public or users of financial statements in carrying out their duties. The big 4 KAPs mentioned are Price Water House (PWC),

Deloitte Touche Tohmatsu, Klynveld Peat Marwick Goerdeler (KPMG) International, and Ernst and Young (EY).

Based on the information above, it indicates that there is still a lot of manipulation in financial reports, this is caused by various factors both internal and external such as audit committees, audit tenure and audit quality. From the many cases above, it illustrates that it is still very minimal for an audit committee to carry out its duties, audit tenure, and audit quality are in doubt because of the rampant cases that occur in the integrity of financial statements, integrity itself encourages honesty, and provides information in accordance with the facts. Regarding the various assumptions that are seen that the audit committee, audit tenure, audit quality and integrity of financial statements there is a difference in assumptions between previous studies.

Several previous studies on the effect of audit committee, audit tenure and audit quality on the integrity of financial statements have been conducted, including research conducted by ([Risqurrahman, 2020](#)) the results showed that the audit committee had a negative effect on the integrity of financial statements, while audit tenure and audit quality had no effect on the integrity of financial statements. This contradicts the research ([Ayu Ratih Manuari et al., 2021](#)) the results showed that the audit committee had no effect on the integrity of financial statements, while audit tenure and audit quality had an effect on the integrity of financial statements.

The audit committee is part of the company appointed by the board of commissioners in conducting supervision related to financial statements, not only that management will have a big responsibility in determining the external auditor. The relationship between the audit committee and audit tenure can be strengthened by qualified auditors. According to (Wahyudin, Fitriana, & Saefudin, 2021) Quality auditors will produce audit quality, which is the result of an auditor's report that finds errors and violations in his client's business activities.

From some of the information obtained above, it turns out that previous studies have obtained different results. Because of this inconsistency, it motivates the author to conduct research on independent variables such as audit committees, audit tenure and audit quality as moderating variables to assess whether audit quality can strengthen or weaken the relationship between audit committees and audit tenure on the integrity of financial statements.

## LITERATURE REVIEW

### Agency Theory

Agency theory or commonly called agency theory is a theory developed by Jensen and Meckling (1976) in ([Rachman & Handayani, 2023](#)), describes the relationship between the principal or commonly called the owner or shareholder and the agent (management). Agency theory developed by Jensen and Meckling (1976) basically refers to the main objective of the company management or agent by maximizing the management of wealth from principals and then providing the potential for agency problems.

### Compliance Theory

Obedience theory was coined by Stanley Milgram in 1963 in ([Murdjaningsih et al., 2022](#)) compliance is the motivation of a person, group or organization to do or not do according to predetermined rules. Compliance can mean being obedient, obedience, submission, obedience to teachings or rules. Compliance theory can encourage companies to comply with applicable regulations in submitting financial reports with integrity, presented based on the statement of financial accounting standards (PSAK).

### The Integrity of Financial Statements

According to PSAK No. 1 of 2017, financial statements are records of a company's financial information in an accounting period that can be used to describe the company's performance. According to ([Rachman & Handayani, 2023](#)) Integrity Financial statements are financial reports that

have impartial moral principles, view facts as they are and state these facts. The integrity of financial statements is the extent to which financial statements are presented correctly and honestly, because they contain information regarding financial position, performance and cash flow so that they must be appropriate because they will be accountable to stakeholders. In this study, the integrity of financial statements is measured using conservatism adapted from ([Wahyuni, 2022](#)).

$$CONACC = \frac{(NI - CF)}{Total\ Aset} \times (-1)$$

Description:

CONACC : Conservatism level of company i in year t  
 NI : Earnings before extraordinary items less depreciation and amortization (CALK) company i year t  
 CF : Cash Flow from operating activities of company i in year t  
 TA : Total Asset

### Audit Committee

According to the Financial Services Authority Regulation No. 55/POJK.04/2015 on the Establishment and Implementation Guidelines for the Audit Committee, the audit committee is a committee formed by and responsible to the board of commissioners in order to help carry out the duties and functions of the board of commissioners ([Anjani et al., 2018](#)). The number of audit committees consists of at least 3 (three) members from independent commissioners and from public companies. The audit committee variable is measured by the number of audit committees in the company ([Himawan, 2019](#)). The use of calculations is as follows:

$$Audit\ Committee = \sum Audit\ Committe$$

### Audit Tenure

The provisions regarding audit tenure rules are stated in Indonesian Government Regulation No. 20 of 2015 concerning the practice of providing public accounting services. The regulation explains that the provision of audit services is limited to a maximum of 5 financial years and is allowed to return to provide audit service assignments for clients after 2 financial years of not providing services. Audit tenure refers to the length of time the auditor is involved in work related to agreed audit services ([Arista et al., 2018](#)). The audit tenure variable is measured using intervals, namely the first year of the engagement starting with the number 1 and adding 1 for the following years during the period 2017 - 2021.

### Audit Quality

According to SPAP No.01 SA Section 150 states that audits conducted by auditors are said to be of quality, if they meet auditing standards and quality control standards. According to De Angelo (1981) that large auditors will be more independent, and therefore will provide higher audit quality for audits. Audit quality tends to be related to the size of the audit firm. A large audit firm will maintain its reputation by providing high audit quality ([Radita, 2019](#)). In this study, the measurement of audit quality is measured using a dummy variable, namely by giving a score of 1 to companies that use public accountants from the big four KAP and a score of 0 to companies that use public accountants from non-big four KAP to audit their financial statements. KAP included as big four are Ernst and Young (EY), Pricewaterhouse Cooper (PWC), Deloitte, and KPMG.

## RESEARCH METHODS

This study uses quantitative research methods, with the type of secondary data obtained from the financial statements of non-cyclical consumer sector companies listed on the Indonesia stock exchange in 2017 - 2021 with sampling techniques using the purpose sampling method. The criteria used in determining the sample of this study are as follows:

1. Companies listed on the Indonesia Stock Exchange in the Consumer Non-Cyclicals sector for the period 2017 - 2021.
2. The company was not delisted during the study period and has published financial reports from 2017-2021. If the company is delisted and the required data is not published, the company is excluded from the sample so that the research can continue.
3. The company uses rupiah-denominated currency for the reason that there is uniformity in the research data used.
4. Companies that have complete financial data related to research variables. All included images and tables must be explained in the text. An example of writing Figure 1 is shown below.

### **Panel Data Regression Analysis**

The data analysis method used is panel data regression analysis which aims to obtain a comprehensive picture of the relationship between variables. To show the relationship between the audit committee and audit tenure as independent variables and the integrity of financial statements as the dependent variable. Based on the research results from the chow test and hausman test, the model chosen is the fixed effect model.

### **Normality Test**

Normality test is a test that aims to test whether the regression model, confounding or residual variables have a normal distribution. The data of a study can be said to be good data if it has a normal distribution. Data can be said to have a normal distribution if the probability of the Jarque-bera test is  $> 0.05$  then  $H_0$  is accepted, and if the probability of the Jarque-bera test is  $< 0.05$  then  $H_0$  is rejected.

### **Multicollinearity Test**

Multicollinearity test is a test that aims to test whether the regression model found a correlation between independent variables (Independent). One way to identify the occurrence of multicollinearity is to see if the two independent variables have a correlation matrix value of more than 0.90.

### **Heteroskedasticity Test**

The heteroscedasticity test in this study uses the Glejser regression coefficient test. The glejser test method is to regress the independent variable with the residual value. In the glejser test, a study can be said to have no symptoms of heteroscedasticity if all probabilities (chi-square)  $> 0.05$ , it can be stated that heteroscedasticity does not occur.

### **Autocorrelation Test**

confounding errors in period  $t$  and confounding errors in period  $t-1$  (previous), if there is a correlation, there is an autocorrelation problem. Durbin and Watson (1951) in Field (2009: 221) explain that if the DW value  $< 1$  or  $DW > 3$  means there is an autocorrelation problem.

### **Test Coefficient of Determination (Adjusted $R^2$ )**

The coefficient of determination (Adjusted  $R^2$ ) is used to determine the percentage of independent variables together in explaining the dependent variable.

### **Partial MRA Test**

The MRA (Moderated Regression Analysis) test is a test model to determine whether moderating variables can strengthen or weaken the influence between the independent variable (Integrity of Financial Statements) on the dependent variable (Audit Committee and Audit Tenure). The use of MRA is because this study uses moderating variables, so the panel data regression equation for moderating variables is to use the MRA equation.

## RESEARCH RESULTS AND DISCUSSION

### Research Results

Table 1. Panel Data Regression Analysis

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.132657	0.064001	2.072730	0.0395
X1	-0.018187	0.020165	-0.901915	0.3682
X2	0.001755	0.005695	0.308112	0.7583
Z	-0.071727	0.029827	-2.404737	0.0171

Based on the selected estimation model, the multiple linear regression model equation is obtained as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 Z + e$$

$$Y = 0.132657 - 0.018187 + 0.001755 - 0.071727$$

Description:

- Y : Financial Statement Integrity
- $\alpha$  : Constant
- X1 : Audit Committee
- X2 : Audit Tenure
- Z : Audit Quality

Thus, the regression test results above can be interpreted as follows:

- The regression results display a constant of 0.132657. This indicates that if the Audit Committee (X1), Audit Tenure (X2) and Audit Quality (Z) are constant or unchanged, the integrity of the financial statements is 0.132657.
- The regression coefficient of the Audit Committee variable is - 0.018187, which means that if there is an increase in the audit committee by 1 unit and other variables are constant, the integrity of the financial statements will decrease by 0.018187 units.
- The regression coefficient of the audit tenure variable is 0.001755, which means that if there is an increase in audit tenure by 1 unit and other variables are constant, the integrity of the financial statements will increase by 0.001755 units.
- The regression coefficient of the audit quality variable is - 0.071727, which means that if there is an increase in audit quality by 1 unit and other variables are constant, the integrity of the financial statements will decrease by 0.071727 units.

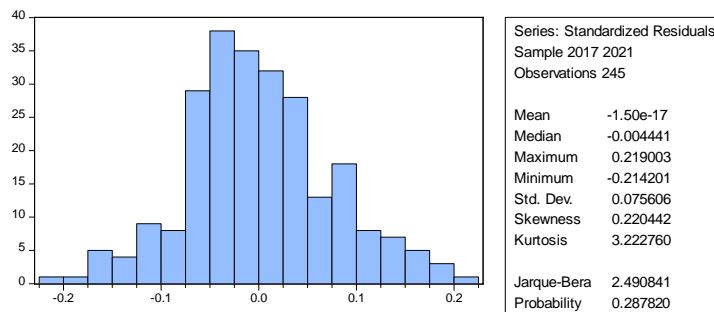


Figure 1. Normality Test

Based on Figure 1 above, it can be seen that the Jarque-Bera value obtained in this study is 2.490841 with a probability of 0.287820. Because the probability value of 0.287820 > 0.05, it can be said that the data is normally distributed.

Table 2. Multicollinearity Test

	Y	X1	X2	Z
Y	1.000000	-0.050808	-0.024474	0.069683
X1	-0.050808	1.000000	0.010999	0.327773
X2	-0.024474	0.010999	1.000000	-0.086272
Z	0.069683	0.327773	-0.086272	1.000000

Based on the results of multicollinearity testing in table 2, it can be seen that the correlation between variables does not exceed 0.90. So it can be concluded that in this study there is no multicollinearity.

Table 3. Heteroskedasticity Test

Heteroskedasticity Test: Glejser

F-statistic	2.129088	Prob. F(3,241)	0.0972
Obs*R-squared	6.325628	Prob. Chi-Square(3)	0.0968
Scaled explained SS	6.917138	Prob. Chi-Square(3)	0.0746

From the table above, the heteroscedasticity test is produced, which states that the prob. Chi-square is 0.0968. The results obtained indicate that the resulting probability value shows prob. Chi-square > 0.05. So it can be concluded that the data used is free from symptoms of heteroscedasticity.

Table 4. Autocorrelation Test

R-squared	0.466345	Mean dependent var	0.045259
Adjusted R-squared	0.325328	S.D. dependent var	0.076031
S.E. of regression	0.062451	Akaike info criterion	-2.522947
Sum squared resid	0.752725	Schwarz criterion	-1.779822
Log likelihood	361.0610	Hannan-Quinn criter.	-2.223691
F-statistic	3.307003	Durbin-Watson stat	2.257298
Prob(F-statistic)	0.000000		

Based on the results of the autocorrelation test in the table above, the Durbin Watson value is 2.257298, the DW value is between 1-3, this indicates that there is no auto correlation problem in the study.

The output results in table 4 above show that the Adjusted R<sup>2</sup> value is 0.325328 which means that 32% of the integrity of financial statements can be explained by the variables of the audit committee and audit tenure. While the rest is explained by variables outside this study.

Table 5. MRA Test

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.077112	0.014638	5.267892	0.0000
M1	-0.023358	0.009563	-2.442462	0.0155
M2	0.005763	0.008575	0.671996	0.5024

The interpretation of the hypothesis testing results in this study is as follows:

1. Based on the test results in table 8 above, it shows that the M1 variable has a probability value of 0.0155, this value is smaller than the significance level (0.05). So, audit quality is able to moderate the influence between the audit committee on the integrity of financial statements, because the probability value is smaller than the significance value, or prob.  $0.0155 < 0.05$ .

2. The results of hypothesis testing show that the M2 variable has a probability value of 0.5024, this value is greater than the significance level (0.05). So, audit quality is unable to moderate the influence between audit tenure on the integrity of financial statements, because the probability value is greater than the significance value or prob  $0.5024 > 0.05$ .

This study aims to determine the effect of the Audit Committee (X1), and Audit Tenure (X2) on Financial Statement Integrity (Y) in Consumer Non Cyclical sector companies listed on the Indonesia Stock Exchange 2017 - 2021. The following is an explanation of the results previously described.

#### **The Effect of the Audit Committee on the Integrity of Financial Statements**

Based on the results of testing the t test hypothesis, it shows that the Audit Committee variable has a coefficient of -0.018187 with a significant probability of 0.3682 where prob  $0.3682 > 0.05$ . This shows partially that the Audit Committee variable has no significant effect on Financial Statement Integrity so that H1 is rejected and H0 is accepted. The existence of an audit committee is considered to lack transparency in the disclosure of financial statement information and has not been able to maximize its function in accounting practices, namely to ensure that the financial statements are presented fairly in accordance with generally accepted accounting principles and provisions, because the audit committee only reviews the financial information that will be published by the company and does not guarantee the results of financial statements with integrity.

This research is in line with research conducted by (Kristen et al., 2021) that the audit committee variable has no effect on the integrity of the company's financial statements. The audit committee is allegedly only reviewing the financial and accounting information that will be released by the company, but is not directly involved in solving the financial problems faced by the company. This is also supported by research conducted by (Himawan, 2019) which states that the audit committee has no effect on the integrity of financial statements.

#### **The Effect of Audit Tenure on the Integrity of Financial Statements**

Based on the results of testing the t test hypothesis, it shows that the audit tenure variable has a coefficient of 0.001755 with a significant probability of 0.7583 where prob  $0.7583 > 0.05$ . This shows partially that the audit tenure variable has no significant effect on the integrity of financial statements so that H2 is rejected and H0 is accepted. So it can be interpreted that the length of the engagement between the auditor and the client does not interfere with the independence of the auditor in producing financial reports with integrity. This is because all KAPs and the auditors in them are required to have a high level of independence and remain professional in carrying out their duties in order to be able to produce high-quality audit reports. The results also prove that a long audit tenure does not prevent KAP from maintaining its independence during the audit process. This means that the cooperation agreement does not determine the quality of an audit opinion produced by KAP, so it does not have a significant effect on the level of integrity of the company's financial statements.

This research is in line with research conducted by [Risqurrahman, 2020](#)) and ([Ayem & Yuliana, 2019](#)). According to ([Ayem & Yuliana, 2019](#)) the integrity of financial statements is not compromised by the length of the engagement that occurs between the auditor and his client. In addition, audit tenure which indicates the independence of the Public Accounting Firm (KAP) means that audit tenure is not the basis for presenting financial statements to be unconservative.

#### **The Effect of Audit Quality in Moderating the Audit Committee's Relationship to Financial Statement Integrity**

Based on the results of MRA testing in the research above, it shows that the test results after being moderated by audit quality on the M1 variable produce a coefficient of -0.023358 with a probability value of 0.0155, this value is smaller than the significance level (0.05). So audit quality is able to moderate the influence between the audit committee on the integrity of financial statements, meaning that the existence of audit quality can moderate the function of the audit committee as a



control tool in assisting the board of commissioners in ensuring the integrity of financial statements with qualified auditors. The results show that the role of the audit committee in a company can improve the presentation of financial statements and maximize its role in monitoring management actions if it is associated with the use of auditor services that have high audit quality so that it will strengthen the influence of the audit committee on the presentation of financial statements with integrity. This happens because this audit quality is able to encourage the audit committee to carry out its role, namely monitoring management in the financial reporting process with integrity.

### **The Effect of Audit Quality in Moderating the Relationship between Audit Tenure and Financial Statement Integrity**

Based on the results of MRA testing in the research above, it shows that the test results after being moderated by audit quality on variable M2 produce a coefficient of 0.005763 with a probability value of 0.5024, this value is greater than the significance level of 0.05 or prob 0.5024 > 0.05. So audit quality is unable to moderate the influence between audit tenure on the integrity of financial statements. The results show that the length of the engagement period between the client and the auditor does not have an impact on the decrease in auditor independence, and even though the company management uses the services of auditors from large KAPs such as bigfour, it will not necessarily strengthen the effect of audit tenure on the presentation of financial statements with integrity. This is because every KAP, both bigfour and non bigfour, will maintain its independence during the audit process and maintain the reputation image of the KAP.

## **CONCLUSION AND SUGGESTIONS**

Based on the results of the analysis and discussion described in the previous chapter, using eviews 9.0 software and using panel data regression in its analysis of the audit committee, audit tenure on the integrity of financial statements moderated by audit quality variables, the following conclusions are obtained:

1. From the results of the research conducted, it shows that partially the audit committee has no significant effect on the integrity of financial statements.
2. The results of the research conducted show that partially audit tenure has no significant effect on the integrity of financial statements.
3. From the results of the research conducted, it shows that partially the audit committee moderated by audit quality has a significant effect on the integrity of financial statements.
4. From the results of the research conducted, it shows that partially audit tenure moderated by audit quality has no significant effect on the integrity of financial statements.

### Suggestions

1. For future researchers, they should add other variables or replace independent variables outside of these research variables and use different proxies.
2. Researchers with similar topics are expected to continue this research by adding observation years and expanding the reach of other company sectors.

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