



# The Effect Of Audit Tenure, Auditor Switching And Institutional Ownership On Financial Statements Integrity

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## ABSTRACT

This study was conducted to analyze the effect of audit tenure, auditor switching and institutional ownership on the integrity of financial statements. The research was conducted on property and real estate companies listed on the Indonesia Stock Exchange in 2016-2020. The methodology used is multiple linear regression. The sample selection was carried out using purposive sampling method from secondary data in the form of financial statements and found as many as 44 sample companies with a total of 5 years of observations, so that the total sample in this study was 220 financial statements. Hypothesis testing was carried out using the Eviews series 10 application. Based on the test results, it showed the influence of institutional ownership on the integrity of financial statements, but did not show any influence between audit tenure and auditor switching on the integrity of financial statements. Based on the results of this test, it is also found that there is a joint effect of audit tenure, auditor switching and institutional ownership on the integrity of financial statements.

**Keywords:** Audit Tenure, Auditor Switching, Financial Statements Integrity, Institutional Ownership.

## INTRODUCTION

The weak integrity of the financial statements presented by the company involves many parties, both internal and external. Weak integrity of financial reports that have begun to be revealed has resulted in a decline in public confidence in financial reports, especially the financial community. One of the cases covered by (CNN, 2019) Indonesia on 09/08/2019 which stated that the Financial Services Authority (OJK) imposed a fine of IDR 5 billion on Benny Tjokrosaputro as President Director of PT Hanson International Tbk (MYRX) for being proven to have manipulated 2016 financial report (Wicaksono, 2019).

In this case, the company was proven to have violated Statement of Financial Accounting Standards 44 concerning Accounting for Real Estate Activities (PSAK 44) (Wicaksono, 2019). PSAK 44 concerning Accounting for Real Estate Activities explains in the recognition of revenue, revenue is recognized using the full accrual method (Full accrual method). And on the sale, the sale process is considered to have been completed if the sale and purchase agreement or sale and purchase agreement has taken effect, namely if the binding or agreement has been signed by both parties.

In this case, the company is in the sale transaction of the Ready-to-Build Lot (Kasiba) worth Rp732 billion. The Company recognized the revenue using the full accrual method in the 2016 financial statements. However, the company did not disclose the Sale and Purchase Agreement of Plot Ready to Build at the Serpong Kencana Housing Estate dated July 14, 2016 (PPJB July 14, 2016) related to the sale of Kasiba in the 2016 financial statements. The case of PT Hanson International shows a decrease in the integrity of financial reports which has resulted in decreased public confidence in the financial statements presented (Wicaksono, 2019).





## LITERATURE STUDY

Jensen and Meckling (1976) in Purnomo & Aulia, 2019 agency theory is an agency relationship as a contract in which one or more people (i.e. principal or shareholder or owner) involve or appoint another person (i.e. agent or management) to act on behalf of the owner. Between the owner and the manager there is a difference of interest. There are some managers who abuse the authority that has been given by the owner. However, not all managers or management are negative. Some managers or management who abuse the authority that has been given by the owner will trigger agency problems. Potential agency problems occur when the manager's share of the company's shares is less than one hundred percent. The proportion of ownership makes agents tend to act for personal interests and not to maximize the value of the company. This will later cause agency costs.

### Financial Statement Integrity

Integrity of financial statements is the extent to which financial statements are presented correctly and honestly, where all information relating to financial position, performance and cash flows must be true as is according to the company's circumstances because it will be accountable to stakeholders. Therefore, information that has high integrity has the ability to influence the decisions of readers of financial statements to help make decisions. Financial statements with integrity can be assessed by using the principle of conservatism and the use of earning management because the information in the financial statements will be more reliable if the financial statements are conservative and the financial statements are not overstate so that no party is harmed by the information in the financial statements (Selviana & Wenny, 2021)

### Audit Tenure

Audit tenure is the period of engagement between the auditor and the client as measured by the number of years (Purnomo & Aulia, 2019). Audit tenure is the length of the engagement relationship or the tenure of the Public Accounting Firm (KAP) in providing audit services to its clients. Provisions regarding tenure audit have been explained in the Regulation of the Minister of Finance of the Republic of Indonesia Number 17/PMK.01/2008 concerning Public Accountant Services Article 3. This regulation regulates the provision of general audit services on financial statements of an entity carried out by KAP for a maximum of 6 consecutive financial years. - consecutively, and by a public accountant for a maximum of 3 consecutive years. Public accountants and public accounting firms may receive a general audit assignment for a client after one financial year of not providing general audit services for the client's financial statements (Selviana & Wenny, 2021).

### Auditor Switching

Auditor turnover is a change in public accountants carried out by the company. This substitution can be made mandatory (mandatory) or voluntary (voluntary). Compulsory replacement is based on the Regulation of the Minister of Finance Number 17/PMK.01/2008 dated February 5, 2008 which requires companies to limit the tenure of KAP to 6 (six) years and public accountants to 3 (three) years. Several things that can lead to a change of auditor, such as the expiration of the work contract without an extension of a new assignment, a conflict of interest between the company and the company's management that changes the management change and auditor change, or a change of auditor is carried out to find out and obtain an opinion in accordance with the wishes of the management for the general meeting of shareholders (Anggraini, 2021)

### Institutional Ownership

Institutional ownership in conducting supervision can avoid financial statement manipulation activities that can be carried out by companies in order to attract investors (Suciani & Supratinigrum, 2018). On average, investors from these institutions have voting rights in the general meeting of shareholders (GMS) so that managers tend to be careful in making decisions





and implementing policies. Basically, supervisory actions taken by institutional investors can encourage managers to further improve company performance and reduce opportunistic behavior. In relation to the monitoring function, institutional investors are considered to have the ability to monitor management actions better than individual investors (Nicolin, 2013 in Tamara & Kartika, 2021). Based on agency theory, institutional investors are assumed to be able to analyze well so that they are not easily deceived by management manipulation in the issuance of financial statements (Tamara & Kartika, 2021). Thus, it can be concluded that high institutional ownership will limit managers from committing fraud and can improve the integrity of financial statements (Tamara & Kartika, 2021)

**Framework of thinking**

Framework of thinking is a synthesis of the relationship between variables compiled from various theories that have been described. Based on the theories that have been described, then they are analyzed critically and systematically, so as to produce a synthesis of the relationship between the variables studied. The synthesis of the relationship between these variables is then used to formulate hypotheses (Sugiyono, 2019)

The hypotheses in this study are:

H1: Allegedly Tenure Audit Affects the Integrity of Financial Statements

H2: Allegedly Auditor Switching Affects the Integrity of Financial Statements.

H3: Allegedly Institutional Ownership Affects the Integrity of Financial Statements.

H4: Allegedly Audit Tenure, Auditor Switching, and Institutional Ownership Affect the Integrity of Financial Statements.

**METHOD**

This research includes quantitative research. Quantitative research is research based on the philosophy of positivism, used to examine certain populations and samples, collect data using research instruments, and analyze quantitative/statistical data with the aim of testing established hypotheses (Sugiyono, 2019:16)

**Operational Research Variables**

The research variable is an attribute or nature or value of a person, object or activity that has a certain variation determined by the researcher to be studied and then drawn conclusions (Sugiyono, 2019:68). The following is an operational summary of the research variables in this study:

**Table 1. Operational Research Variables**

No.	Variable Name	Formula	Scale
1	Financial Report Integrity	$ILK = \frac{\text{Stock market price}}{\text{Stock book value}}$	Ratio
2	Audit Tenure	Audit Tenure = Total period of engagement or audit assignment starting from the beginning of the same auditor engagement year with the client company	Interval
3	Auditor Switching	Auditor Switching = 1 = The company changes auditors. 0 = The company does not change auditors	Dummy
4	Institutional Ownership	$\text{Institutional Ownership} = \frac{\text{Institution-owned shares}}{\text{All Company Share Capital}}$	Ratio

Source: Data processed, 2022





### Data Collection Technique

Data collection techniques in this study rely on documents as a source of data used to complete the research. The document is the financial statements of property and real estate companies listed on the Indonesia Stock Exchange from 2016-2020. Other data collection techniques are carried out by means of library research by collecting relevant data and according to the topic.

### Sampling Technique

The sampling technique in this study used a purposive sampling technique. If the population is large and the researcher is not able to study everything in the population, for example due to limited funds, manpower, and time, the researcher can use a simple sample taken from that population. What is learned from the sample, the conclusions can be applied to the population. For this reason, samples taken from the population must be truly representative. (Sugiyono, 2019:127)

The sampling criteria in this study were determined as follows:

- Property and real estate companies listed on the IDX in a row during the 2016-2020 period
- A property and real estate company that provides complete financial reports for 2016-2020
- Property and real estate company that publishes financial statements in rupiah currency

### Data Analysis Technique

The data analysis technique in this study uses statistical calculations with the multiple linear regression method, which aims to determine the role of each independent variable in influencing the dependent variable. The data analysis technique used is the E-Views Serie 10 software program which includes descriptive statistical tests, panel data regression model analysis, classical assumption tests and hypothesis testing.

## RESULTS AND DISCUSSION

### Descriptive Statistical Analysis

Descriptive statistics aim to explain or describe the characteristics of the research sample data. According to Ghazali (2017) the characteristics of the data described can be seen from the minimum (lowest), maximum (highest), mean (average), and standard of each variable. The results of descriptive statistics are presented in the table below:

**Tabel 2. Descriptive Statistical Analysis Test Results**

	Y	X1	X2	X3
Mean	1.196247	1.577273	0.213636	0.365773
Median	0.677698	1.000000	0.000000	0.380000
Maximum	17.76962	3.000000	1.000000	0.977509
Minimum	-0.319365	1.000000	0.000000	0.000000
Std. Dev.	1.888407	0.720497	0.410808	0.323928
Skewness	4.896536	0.829544	1.397329	0.294228
Kurtosis	34.43807	2.361176	2.952527	1.731630
Jarque-Bera	9939.019	28.97281	71.61333	17.92123
Probability	0.000000	0.000001	0.000000	0.000128
Sum	263.1743	347.0000	47.00000	80.47000
Sum Sq. Dev.	780.9720	113.6864	36.95909	22.97949
Observations	220	220	220	220

Source: Data processed, 2022





## Panel Data Regression Model Selection

### Chow Test

**Table 3. Chow Test Results**

Effects Test	Statistic	d.f.	Prob.
Cross-section F	5.293019	(43,173)	0.0000
Cross-section Chi-square	184.727701	43	0.0000

Source: Data processed, 2022

Based on the test results between the common effect model and the fixed effect model, the probability value of the chi-square cross-section is 0.0000. The probability value is smaller than alpha ( $0.0000 < 0.05$ ). Statistically  $H_0$  is accepted so that the correct model used is the fixed effect model.

### Hausman Test

**Table 4. Hausman Test Results**

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	9.681803	3	0.0215

Source: Data processed, 2022

From the table above, the probability value (Prob) of random cross section is 0.0215, which means it is smaller than the significance level of (0.05). So the right panel data method between the Fixed Effect Model (FEM) and the Random Effect Model (REM) is the Fixed Effect Model.

### Classic Assumption Test

#### Normality Test

This test is to determine whether the residual value is normally distributed or not. A good regression model is one that has a normally distributed residual value. The way to detect it is by looking at the spread of data on diagonal sources on the Normal P-P Plot of standardized regression chart as the basis for making decisions. If it spreads around the line and follows a diagonal line, then the regression model is normal and suitable to be used to predict the independent variables and vice versa. Another way to detect the normality test is the skewness and kurtosis test methods (Mardiatmoko, 2020). The test criteria are as follows:

- If the value of significance level of significance (0.05), then the data distribution is declared normal.
- If the significance value is  $<$  significant level (0.05), then the data distribution is declared abnormal.

**Table 5. Normality Test Results**

	Statistic	Prob.
Skewness	1.190343	0.116956
Skewness 3/5	1.484959	0.068777
Kurtosis	1.511305	0.065355
Normality	2.980347	0.225334

Source: Data processed, 2022

Based on the results of the normality test above, the probability value of normality is 0.225334 where  $> 0.05$  so it can be concluded that the data is normally distributed.

### Multicollinearity Test



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Multicollinearity is a condition where there is a perfect or close linear relationship between the independent variables in the regression model. A regression model is said to have multicollinearity if there is a perfect linear function on some or all of the independent variables in the linear function (Mardiatmoko, 2020). The criteria to determine whether there is multicollinearity or not are as follows:

- If the correlation coefficient between variables  $> 0.8$  then multicollinearity occurs
- If the correlation coefficient between variables  $< 0.8$  then there is no multicollinearity

**Table 6. Multicollinearity Test Results**

	X1	X2	X3
X1	1.000000	-0.341430	0.078048
X2	-0.341430	1.000000	-0.140722
X3	0.078048	-0.140722	1.000000

Source: Data processed, 2022

Based on the results of the multicollinearity test, it can be concluded that there is no multicollinearity, because the value of the correlation coefficient between the independent variables is smaller than 0.8. So it can be concluded that there is no multicollinearity problem in the regression model of this study.

### Heteroscedasticity Test

**Table 7. Heteroscedasticity Test Results**

Heteroskedasticity Test: Breusch-Pagan-Godfrey			
F-statistic	0.937846	Prob. F(3,216)	0.4232
Obs*R-squared	2.828793	Prob. Chi-Square(3)	0.4188
Scaled explained SS	43.88201	Prob. Chi-Square(3)	0.0000

Source: Data processed, 2022

Based on the heteroscedasticity test above, it can be concluded that the regression model does not have problems with the heteroscedasticity test. There is no heteroscedasticity problem because the probability value is 0.4188 greater than 0.05

### Autocorrelation Test

Autocorrelation is a condition where in the regression model there is a correlation between the residuals in period  $t$  and residuals in the previous period ( $t-1$ ). A good regression model is one in which there is no autocorrelation. Autocorrelation test can be done with Durbin Watson (DW) test (Mardiatmoko, 2020).

**Tabel 8. Autocorrelation Test Results**

R-squared	0.572408	Mean dependent var	1.196247
Adjusted R-squared	0.458713	S.D. dependent var	1.888407
S.E. of regression	1.389343	Akaike info criterion	3.682476
Sum squared resid	333.9373	Schwarz criterion	4.407478
Log likelihood	-358.0723	Hannan-Quinn criter.	3.975251
F-statistic	5.034595	Durbin-Watson stat	1.850255
Prob(F-statistic)	0.000000		

Source: Data processed, 2022

Durbin Watson Value : 1.850255



Based on the table above, autocorrelation testing using the Durbin Watson autocorrelation test can be seen that the Durbin Watson value of 1.850255 falls in the range of no autocorrelation (-2 to +2 = no autocorrelation), so it can be concluded that the data in this research variable does not contain autocorrelation.

Proof of the autocorrelation test results with the Durbin Watson criteria table below (Shochrul Rohmatul Ajija, 2011) :

**Table 9. Durbin Watson Criteria**

Interval	Meaning
Below -2	There is a positive autocorrelation
Between -2 to +2	No Autocorrelation
Above +2	There is a negative autocorrelation

Source: Data processed, 2022

### Hypothesis Testing

**Table 10. Panel Data Regression Analysis with Fixed Effect Model (FEM)**

Variable	Coefficient	Std. Error	t-Statistic	Prob.
X1	-0.211578	0.146575	-1.443477	0.1507
X2	-0.230697	0.281325	-0.820040	0.4133
X3	-3.455173	0.888089	-3.890572	0.0001
C	2.843056	0.433106	6.564338	0.0000
Effects Specification				
Cross-section fixed (dummy variables)				
R-squared	0.572408	Mean dependent var		1.196247
Adjusted R-squared	0.458713	S.D. dependent var		1.888407
S.E. of regression	1.389343	Akaike info criterion		3.682476
Sum squared resid	333.9373	Schwarz criterion		4.407478
Log likelihood	-358.0723	Hannan-Quinn criter.		3.975251
F-statistic	5.034595	Durbin-Watson stat		1.850255
Prob(F-statistic)	0.000000			

Source: Data processed, 2022

The equation of panel data regression analysis between Audit Tenure, Auditor Switching and Institutional Ownership on the Integrity of Financial Statements is as follows:

$$Y = 2.843066 - 0.211578X_1 - 0.230697X_2 - 3.455173X_3 + e$$

In accordance with these equations, the conclusions that can be drawn are:

1. The constant value of 2.843066 means that the variables X1, X2 and X3 are considered constant in a positive direction
2. The value of the X1 coefficient of -0.211578 means that the X1 variable has decreased by one unit assuming the regression coefficient of the other variables is 0.
3. The value of the X2 coefficient of -0.230697 means that the X2 variable has decreased by one unit assuming the regression coefficient of the other variables is 0
4. The coefficient value of the X3 variable is -3.455173 which has decreased by one unit with the assumption that the regression coefficient of the other variables is 0.

### Coefficient of Determination





Based on the analysis of the coefficient of determination ( $R^2$ ), it is known that the significance value of the adjusted R square is 0.458, which means the ability of the independent variable to explain the dependent variable is 45.8%, the remaining 54.2% is explained by other variables not explained by this study.

#### **Partial Hypothesis Test (T-Statistical Test)**

1. Tenure audit has a probability value of 0.1507 greater than 0.05, so H1 is rejected. This means that the tenure audit variable has no significant effect on the Integrity of Financial Statements
2. Auditor Switching has a probability value of 0.4133 greater than 0.05, so H2 is rejected. This means that the auditor switching variable has no significant effect on the Integrity of Financial Statements
3. Institutional Ownership has a probability value of 0.0001 less than 0.05 then H3 is accepted. This means that the institutional ownership variable has an effect on the Integrity of Financial Statements with a negative correlation.

#### **Simultaneous Hypothesis Testing (F Statistics Test)**

Based on the processing results, it is known that the Prob value (F-statistic) is less than 0.05, which is 0.000000, so H4 is accepted. This means that there is a simultaneous influence between the variables of Audit Tenure (X1), Auditor Switching (X2), and Institutional Ownership (X3) on the Integrity of Financial Statements (Y).

#### **Discussion**

##### **Effect of Tenure Audit on Financial Statement Integrity.**

There is no significant effect of the Audit Tenure variable (X1) on the Integrity of Financial Statements (Y), because the Prob value is  $0.1507 > 0.05$ . So H0 is accepted and Ha is rejected, so it can be explained that audit tenure has no effect on the integrity of financial statements. This shows that audit tenure is a variable that cannot measure the level of integrity of the company's financial statements.

The results of this study are in line with research conducted by Qoyyimah et al., 2015 which states that audit tenure has no effect on the integrity of financial statements which states that the independence and professionalism of an auditor is more based on ethics, commitment and work loyalty is not based on the size of the length of time to cooperate with clients. The results of this study are contrary to previous research conducted by Amrulloh et al., (2016) and Selviana & Wenny, (2021) which state that audit tenure has an effect on the integrity of financial statements. An increase in audit tenure or the period of KAP's engagement with a client company is considered to lead to an increase in the integrity of financial statements

##### **Effect of Auditor Switching on the Integrity of Financial Statements.**

There is no significant effect of Auditor Switching variable (X2) on the Integrity of Financial Statements (Y), because the Prob value is  $0.4133 > 0.05$ . So that H0 is accepted and Ha is rejected, so that it can explain that auditor switching has no effect on the integrity of the financial statements. This shows that auditor switching is a variable that cannot measure the level of integrity of the company's financial statements

The results of this study are in line with research conducted by (Selviana & Wenny, 2021) which states that the auditor switching variable has no effect on the integrity of financial statements. Whether or not there is a change of auditors carried out by the company, the possibility of the integrity of the financial statements produced by the company remains the same. Changes to auditors will not affect the preparation of conservative financial statements. This is because the change in auditors made by the company is not solely due to the opinion of the auditor which states that the company's financial statements are not good, but the auditor change is carried out by the







company because it must comply with the regulation of the Minister of Finance, namely PMK No. 17/PMK.01/2008 which requires companies to change auditors after 3 consecutive financial years, so that even if there is no auditor change, the integrity of the company's financial statements can still be accounted for.

### **The Effect of Institutional Ownership on the Integrity of Financial Statements**

There is a significant effect of the Institutional Ownership variable (X3) on the Integrity of Financial Statements (Y), because the Prob value is  $0.0000 < 0.05$ . So  $H_0$  is rejected and  $H_a$  is accepted, which means that institutional ownership is able to influence the variable of financial statement integrity. This shows that the large percentage of shareholders owned by institutional companies can measure the integrity of the financial statements presented by the company. The results of this study are supported by Wardhani & Samrotun, 2020 who have proven that institutional ownership affects the level of integrity of the company's financial statements. Companies with concentrated ownership such as institutional ownership will be careful in preparing the financial statements to be presented, this is because errors that arise in the presentation of financial statements will reduce shareholder confidence in the company. This will have a negative impact on the company, the worst impact that can be experienced is a decrease in the level of institutional share ownership which is feared to disrupt the running of the company.

The results of this study are not in line with research conducted by Arista et al., 2018 and Sinulingga et al., 2020 which state that institutional ownership has no effect on the integrity of financial statements. According to Sinulingga et al., 2020 the high and low proportion of institutional ownership does not control to measure the integrity of the company's financial statements, because high institutional ownership in companies is owned by many institutions that have a small share of shares. So even though the number of institutional ownership is large, in fact each institution is not the majority owner who has influence in determining policies and decisions, which causes managers to lack encouragement to align interests with principals which causes agent conflicts. With many minority owners who do not have a major impact on corporate decision making, institutional ownership cannot affect the integrity of a financial statement.

### **The Effect of Audit Tenure, Auditor Switching, and Institutional Ownership on the Integrity of Financial Statements.**

To determine the significance level of 5% or 0.05, it can be done by using the p-value (probability value) or in other words the value in the probability test must be less than 0.05. Based on table 10, it can be seen that the probability value in this study is  $0.000000 < 0.05$  then  $H_1$  is accepted, so it can explain that audit tenure, auditor switching, and institutional ownership together affect the integrity of financial statements.

## **CONCLUSION**

This study aims to analyze the effect of audit tenure, auditor switching, and institutional ownership on the integrity of the financial statements of property and real estate companies listed on the Indonesian Stock Exchange (IDX) using a sample of 44 companies in a 5 year period from 2016 to 2016. in 2020 and obtained the number of samples as many as 220 samples. From the results of these studies can be concluded as follows; Tenure audit has no effect on the integrity of the financial statements. Auditor switching has no effect on the integrity of the financial statements. Institutional ownership affects the integrity of financial statements. Audit tenure, auditor switching, and institutional ownership have a simultaneous effect on the integrity of financial statements.

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