



The Role of Public Accounting Firm Quality and Managerial Ownership on the Integrity of Financial Statements in Insurance Companies listed on the IDX

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ABSTRACT

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The intent of the discussion of the study this is to understand and prove empirically the “The influence of management ownership and the effect of the quality of the public accounting firm (KAP) on the Integrity of Financial Statements in insurance companies listed on the IDX”. The discussion of this study applies the “quantitative method”. The type of data applied in the discussion of this study is “secondary data”. The discussion of this study uses the object of research, namely, “insurance companies for the period 2015-2019” and the research subject is “Financial Statements and Independent Auditor Reports for the 2015-2019 period obtained from IDX”. The sampling technique used in the discussion of this study applies the purposive sampling method”. Researcher using “14 insurance companies listed on the Stock Exchange 2015-2019 period” with 5 years of observation, which means the total sample in this study discussion a linear regression analysis”, using SmartPLS 2.0.M3 software. The findings in the discussion of this study show how the “Influence of Managerial Ownership (X1) variable has been shown to have a negative and significant effect on the Integrity of Financial Statements (Y), and the Influence of Public Accounting Firm Quality (X2) variable has been shown to have positive and significant effect on the Integrity of Financial Statements (Y)”.

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INTRODUCTION

All business entities require financial information obtained through financial statements. Financial statements are formed based on the financial condition or results of operations of a business entity for a certain period. The financial statements have a position and uses that great either by internally and also externally. Financial statements are a way to account for management activities against the resources of the owner.

The preparation of the company's financial statements is based on integrity in accordance with accounting principles or standards. In the formation of financial statements that are considered reasonable, it requires a true statement of "the entity's internal transactions, the effects of events, and other conditions". The formation of financial statements based on facts and data conformity are qualitative characteristics of the reliability and completeness of financial statements. "Measures of the integrity of financial statements" can generally be divided into two groups, which are assessed through conservatism and earnings management. However, most researchers early use of conservative reporting because enterprises are affected by financial problems, will implement the manipulation of accounting data through the use of activities that are not conservative. On the application of the "principle of conservative" could be a factor to determine the type of manipulation of financial statements and determine if "the integrity of the financial statements" has been used when forming the financial statements.

The use of "accounting conservatism" reveals that nowadays financial statement manipulation is very common. One of them has happened to the life insurance company, in the case of manipulation of financial statements, the company has modified financial statements as a result of accounting engineering, where in fact the company has suffered losses. So it is considered that there are deviations in the "booking of net income" which was applied in the 2017 period (Irene, 2020).

The occurrence of manipulation of financial statements will reduce the confidence of users of financial statements regarding the level of report integrity. Questions about the integrity of financial statements by users of financial statements raise questions about corporate governance. The disclosure of manipulative scandals which as a case can make the credibility of various parties ambiguous, one of which concerns the company's internal parties, namely in terms of corporate governance. Financial reporting may be an attraction in itself that influences management decisions. The integrity of financial statements is highly dependent on the performance and behavior of people involved in the financial reporting ecosystem, especially directors, management and auditors.

One of the internal factors of the company that affect the "integrity of financial statements" is "management ownership". Management ownership is share ownership owned by the company's internal parties. The ownership of shares from the management is intended to be able to connect a number of needs from the company. Another thing that can have an impact on the integrity of financial statements is the "Quality of Public Accounting Firms" which is included in external factors. Audit quality relates to the possibility of the auditor's unwillingness to make "an unqualified audit report on financial statements that contain material errors". The audit quality factor can be a determinant of the credibility of financial statements for its users.

This is because user auditors have the right to carry out monitoring that is usually not observable. Therefore, users of financial statements need to pay attention that "Public Accounting Firm (KAP)" are included as independent and capable parties, because later it can have an impact on the value of services offered by KAP to its users, which means that KAP can work normally and have high level of professionalism. Public Accounting Firms that become independent assessments, so that in Indonesia there are a number of appraisal offices

that have relations with international KAPs. It is known that there are two types of KAPs, namely “big four and non-big four KAPs”. Big four KAPs have audit quality that exceeds non-big four KAPs. The big four KAPs also have more clients with share values that exceed the non-big four KAPs. So that the reduction of one client will only have a small impact on the level of confidence in the audit quality of the big four KAPs.

LITERATURE REVIEW

Agency Theory

“Agency Theory” is an explanation of the connection of “owner (principal) and managerial (agent)”. Agency theory explains about to the emergence of different views of the owner as a principal as well as the management of the agent to set the course of a business entity that may cause agency disputes because each party will still try to add another level of utility function. Agency theory states that there is a complexity in believing that managerial (agent) will always try to meet the needs of shareholders (principal), which means that a way is needed to control the conflicting needs of each party. The procedures for corporate governance have uses in terms of being able to form a high quality financial report. Corporate governance is a way that can be used to reduce agency conflicts. Through good management, you will be able to present a financial report with integrity.

Signal Theory

Signal theory shows the existence of information asymmetry from the company’s management towards all parties who have a need for the information in question. This theory explains how a business entity actually shows signals to users of financial statements. The signal is in the form of information about all policies from the manager. Signal theory is applied by management to reduce the level of information asymmetry. The manager presents the information in the financial statements through the application of accounting policies conservatism that led to profit, because this principle can dispel a business entity of action to raise the value of income as well as provide users of financial statements information about income and assets are real.

Financial Report Integrity

Integrity of financial statements is the level of financial statements that have been formed that have shown true information. Auditors are required to be honest, to managerial parties but also to other parties who use financial statements. In addition, accounting conservatism is the formation of “understate financial statements”, which means that it has less risk when compared to “overstate financial statements”. Financial reports that match these characteristics are considered more reliable because the intended information will not make certain parties lose, so that the financial statements will later be able to meet the “qualitative characteristics of preparing financial statements”. Integrity of financial statements can be calculated based on the use of “conservatism index” (Kartika & Nurhayati, 2018). Namely :

$$CON_ACC = \frac{NI_CF}{RTA}$$

CON_ACC : Tingkat Konservatisme akuntansi
 NI : Laba bersih setelah pajak
 CF : Arus kas operasi
 RTA : Rata-rata total aset

CON_ACC : Level of accounting conservatism
 NI : Net profit after tax
 CF : Operating cash flow
 RTA : Average amount of assets

Ratings of “CON_ACC” it will also be multiplied against the number -1, which would make the value of conservatism is increased attested to the increasingly rising “value CON_ACC (conservatism accounting with accrual size)”.

Managerial Ownership

“Managerial ownership” is part of the effect of the dealing on the stock and the form of choice that the management and directors of the corporation. Managerial stock ownership can connect between the needs of investors against the management, due to the management can contribute get advantage of the policy that was formed by the manager as well as the risk in the event of a loss. It can concluded that managerial ownership is part of the shares owned by managers which can have an impact on policy formation, including directors and commissioners. Below is how to calculate the formula variable owner managerial :

$$MANJ = \frac{\text{number of shares owned by management}}{\text{number of shares outstanding}} \times \frac{\text{number of shares owned by management}}{\text{number of shares outstanding}}$$

Quality of Public Accounting Firm (KAP)

The quality of the public accounting firm (KAP) in the discussion of this study is based on the rule “Decree of the Minister of Finance Number 17/PMK.01/2008, concerning Public Accountant Services Article 1”. Public Accountants is an accountant who already have the authority by the government in providing services of her that is mentioned in the Regulation of the Minister of Finance that. There are four public accounting firms that exist in the United States, which claims the title of the public accounting firm of international as well as having the name of the “Big Four” and has branches in the cities that exist in the United States and a number of major cities in the world, including Indonesia. A number of public accounting firms that others in the USA rated as a public accounting firm in the scope of national because in only has a branch in the city down-town big in the United States alone. Branch that serves a similar service as the “Big Four” and become a competitor directly in getting clients. In the latest period increasingly popping up KAP of this type are also present in Indonesia.

Hypothesis Development

1. The Effect of Managerial Ownership on the Integrity of Financial Statements

Managerial Ownership become a trigger for managerial in increasing the value of the company. This means that it can be concluded that managerial ownership does not affect the integrity of the financial statements, so se higher managerial ownership can be made throughout the lower the integrity of financial statements. The study discussion by (Fajar & Nurbaiti, 2020a) shows how managerial ownership has no impact on the integrity of financial statements. The discussion of the study by (Siti Yasyfa Fitria, 2020) also shows how managerial ownership has no impact on the integrity of financial statements. The study discussion by (Suryani, 2020) shows how managerial ownership has no impact on the integrity of financial statements. The study discussion by (Santia & Afriyenti, 2019) also shows how managerial ownership has no impact on the integrity of financial

statements . Based on the explanation of the theory above , a hypothesis can be formed as follows:

H1: Managerial Ownership has no effect on the Integrity of Financial Statements

2. The Influence of the Quality of Public Accounting Firms on the Integrity of Financial Statements

It is known that there are two groups of KAP, namely “ KAP big four and non big four ” . KAP big four have a quality audit is good compared to the KAP non big four. KAP big four have more and more clients are renowned compared to KAP non big four. The loss of one client will not have an impact on the assessment of the big four KAPs. Large KAPs are generally better able to maintain auditor independence than small KAPs because they tend to be able to provide their services to more other clients, thereby reducing their interest in specific clients . So A uditor KAP large rated to keep the facts and k esesuaian financial statements given from the manager at a particular enterprise . That is , the results of the report can be used as a source of information for the formation of policies for users of financial statements and have an impact on managers in the formation of financial statements. So the hypothesis formed is as follows :

H2: The Quality of Public Accounting Firms affect the Integrity of Financial Statements

METHOD

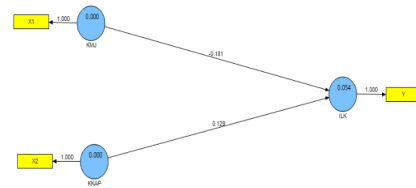
Discussion of the study is “quantitative methods”, through the methods of observation to the object of research that has been determined and subsequently be measured and inferred based on “independent variables Managerial Ownership (X1) and the Quality of Public Accounting Firm (X2) as the independent variable on the Integrity Financial Statements (Y) as the dependent variable”. The data applied in the discussion of this study is “secondary data”. Is data obtained through an indirect way, namely using media liaison, both published and unpublished.

The population used in the discussion of this study is “insurance companies listed on the

Indonesia Stock Exchange in 2015-2019 with a total of 17 companies” and the data source used is “Financial Reports and Independent Auditor Reports for the 2015-2019 period” from these insurance companies obtained from IDX.

The sampling technique used in the discussion of this study is the “purposive sampling method”. The researcher has determined “14 insurance companies listed on the Indonesia Stock Exchange for the 2015-2019 period with 5 years of observation” which means the number of research samples is 70 samples.

The data analysis technique applied in the discussion of this study is “multiple linear regression analysis”. In analyzing the results and the accuracy of the research findings, the data obtained were then assessed using “SmartPLS software version 2.0.M3”. The PLS (Partial Least Square) model is divided into two parts, the first is the “measurement model or outer model” which is used in measuring the validity and reliability of the data. Then is the “structural model or inner model” which is used to measure the relationship between variables and also test hypotheses.



Source: PLS 2.0 processed data, 2021
Outer Loading Value Calculation Results

| Variable | Outer Loading | Information |
|---------------------------------------|---------------|-------------|
| Managerial Owneship (X ₁) | 1.000000 | Valid |
| KAP Quality (X ₂) | 1.000000 | Valid |
| Integrity of Financial Statements (Y) | 1.000000 | Valid |

Source: PLS 2.0 processed data, 2021

We can see in the picture above, all the proxies of the independent and dependent variables have a value of “outer loading factor” which is more than 0.5, which makes it feasible to be an indicator that can reflect each appropriate variable.

RESULT AND DISCUSSION

Model Test Results (Outer Model)

Testing “convergent validity” through the assessment of “table outer loadings”. The minimum accepted loading factor value is 0.5. If the loading factor value > 0.5, it means that convergent validity has passed the test, but if the loading factor value is < 0.5, it means that the construct is required to be dropped from the analysis (Ghozali, 2006). The following is the concept of the research model used in the SmartPLS 2.0 software :

Figure 1. Results of Calculation of Outer Loading Model Value

Cross Loading Test Results

“Discriminant validity” is carried out to ensure that each concept of each latent variable is different from other variables (Ghozali, 2006). This validity requirement is by looking at the results of combined loading and cross-loading views which show that loading to another construct (cross-loading) has a lower value than loading to that construct.

Discriminant Validity Calculation Results

| Indicator | Managerial Ownership (X1) | KAP Quality (X2) | Integrity of Financial Statements (Y) |
|---------------------------------------|---------------------------|------------------|---------------------------------------|
| Managerial Ownership (X1) | 1.000000 | -0.085354 | -0.192219 |
| KAP Quality (X2) | -0.085354 | 1.000000 | 0.144675 |
| Integrity of Financial Statements (Y) | -0.192219 | 0.144675 | 1.000000 |

Source: PLS 2.0 processed data, 2021

The value of “cross loading” on each indicator of each latent variable is greater than the value of “cross loading” when compared with other latent variables. This means that if any latent variables own “discriminant validity” good.

“Discriminant validity” can also be calculated by matching the square root value “Average Variance Extracted” (AVE). The AVE value in must have a value more than 0.50 (Ghozali and Latan, 2015). Based on the results of the “discriminant validity” study using the AVE value, it is as follows :

Calculation Results of Average Variance Extracted (AVE)

| Variable | AVE |
|-----------------------------------|----------|
| Managerial Ownership (X1) | 1.000000 |
| KAP Quality (X2) | 1.000000 |
| Financial Statement Integrity (Y) | 1.000000 |

Source: PLS 2.0 processed data, 2021

It can be seen in the table listed above, we can conclude that if all the constructs fit into the valid criteria. We can see that there is an AVE value > 0.5 which is the recommended criteria to meet the valid criteria, as recommended.

Composite Reliability Test Results

Test reliability required in calculating the level of stability and consistency on an instrument in the menarafkaan a concept or variable. A construct can be said to be reliable if its composite reliability value is > 0.70 (Ghozali, 2011).

Composite Reliability Measurement Results

| Variable | Composite Reliability |
|-----------------------------------|-----------------------|
| Managerial Ownership (X1) | 1.000000 |
| KAP Quality (X2) | 1.000000 |
| Financial Statement Integrity (Y) | 1.000000 |

Source: PLS 2.0 processed data, 2021

In the table that we can see above, it shows that the “composite reliability” value produced by all constructs has shown results that exceed the value > 0.70 which we can finally draw conclusions if all construct indicators are reliable or declared feasible in the reliability test.

Goodness of Fit Model (R-Square) Test Results

The R-square value is used to observe the relationship between each variable, or commonly called the “goodness-fit model” test (Ghozali, 2009). According to R2, we can classify a model into strong (≤ 0.70), medium (≤ 0.45) and weak (≤ 0.25) (Imam Ghozali, 2005). The following is the result of the R2 value :

R Square (R2) Measurement Results

| Variable | R Square |
|-----------------------------------|----------|
| Managerial Ownership (X1) | - |
| KAP Quality (X2) | - |
| Financial Statement Integrity (Y) | 0.053522 |

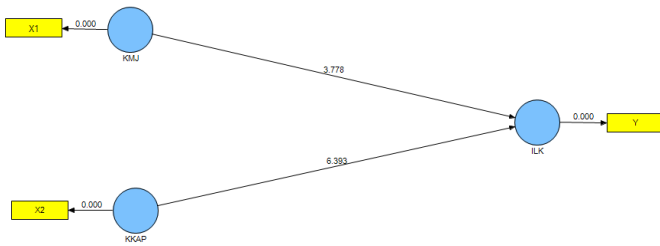
Source: PLS 2.0 processed data, 2021

According to R2, which we can see in the table above, if the R2 value is 0.053522 on the variable (Y) Financial Statement Integrity, which means that the relationship between variables can be explained by 5% the remaining 95%, there is no further clarity in this study.

Hypothesis Testing Results

Evaluation of the " Inner model" is a method used to evaluate between latent constructs that have been hypothesized in the study. " Bootstrapping" the procedures for the use or commonly called resampling statistical techniques. " Resampling" has meaning if respondents are taken randomly using replacement , through the original sample repeatedly - again to obtain observations (Ghozali, 2011).

Figure 2. Calculation Result of Inner Loading Model Value



Source: PLS 2.0 processed data, 2021

The significance of the estimated parameters can provide information that is considered useful for the relationship of each research variable. Hypothesis testing has the basics in the testing process, namely with the value in the " output result for inner weight" . Significant value is the thing that must be owned by the path between the constructs on the estimated value of the coefficient. Bootstrapping or Jackknifing procedures can be applied to obtain the significance of the relationship. The final value that will be obtained is the t-count value and then it will be compared with the t-table. If later obtained the value of t-count > t-table (1.96) at the level of significance (5%) then the estimated value of the path coefficient is significant (Ghozali, 2011). The following table states the estimated output in the test results of the structural model:

Bootstrapping Measurement Results

| Hubungan Antar Variabel | Original Sample (O) | Sample Mean (M) | St. Deviation (STDEV) | St. Error (STERR) | T Statistics (O /STERR) | Keterangan |
|--|---------------------|-----------------|-----------------------|-------------------|--------------------------|------------|
| Kepemilikan Manajerial (X1) -> Integritas Laporan Keuangan (Y) | -0.181191 | -0.187678 | 0.047954 | 0.047954 | 3.778439 | Signifikan |
| Kualitas KAP (X2) -> Integritas Laporan Keuangan (Y) | 0.129209 | 0.126601 | 0.020213 | 0.020213 | 6.392513 | Signifikan |

Sumber : Data olahan PLS 2.0, 2021

If we look at the table above, we can draw the following conclusions:

1. Managerial Ownership of Financial Statements Integrity which shows a negative coefficient (" standardized coefficient") of -0.181191 and t-statistics of 3.778439 > t-table (1.96) then Hypothesis H1 is rejected.
2. The quality of Public Accounting Firms on the Integrity of Financial Statements which shows the results of the positive coefficient (" standardized coefficient") is 0.129209 and the t-Statistic is 6.392513 > t-table (1.96) then Hypothesis H2 is accepted.

CONCLUSION AND SUGGESTIONS

Conclusion

According to the final results of the research that has just been carried out, we can draw some conclusions as follows :

1. Managerial Ownership of the Integrity of Financial Statements is proven to have a negative and significant effect. So the proposed hypothesis related to, "Managerial Ownership has no effect on the Integrity of Financial Statements" does not receive support because there is an impact that has a negative and significant direction in this study.
2. The quality of the Public Accounting Firm on the Integrity of Financial Statements has been proven to have a positive and significant effect. Then the hypothesis put forward regarding, "Quality for Public Accounting Firms affect the Integrity of Financial Statements" receives support because there is an impact that has a positive direction in this study.

Suggestion

According to the final results of the research that

has just been carried out, we can draw some conclusions as follows :

1. Regarding the development of knowledge, the elements used have many kinds and variations which are implemented have a relationship with the level of Integrity of Financial Statements. It does not include those that have been used in this research, which will make the results of further research will have various other types of variance.
2. For the measurement of each component, it is hoped that further research should use a qualitative approach in order to obtain data that describes the actual conditions. to find out directly about the factors that have an

influence on the Integrity of Financial Statements.

3. The selection of theories that are the main elements in research should be prepared in advance and then explained in a sequence and clearly to strengthen the results of the study.
4. The researcher hopes that the following research can expand the variety and add other variables that have an influence on the level of Integrity of Financial Statements that are not the same as those used in this study, so that we can know whether there are other variables that can also affect the level of Integrity of Financial Statements. and is expected to use data in other forms so that it can provide a different perspective on the results of the study.

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