PROCEEDING
Call for Paper – 4th International Seminar on Accounting Society
“The Evolving of SDG's in Advancing Business Longevity from Accounting International View”

THE INFLUENCE OF COMPANY SIZE, MANAGERIAL OWNERSHIP AND INDEPENDENT COMMISSIONERS ON THE INTEGRITY OF FINANCIAL STATEMENTS

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ABSTRACT
The author conducted the following research aimed at discussing the influence of company size, managerial ownership, and independent commissioners on the integrity of financial statements in the food and beverage sub-sector listed on the Indonesia Stock Exchange. In this research, the data used is secondary data, and the sample was determined using the purposive sampling method. The sample used was 15 companies during the period 2018 to 2022. The total data for all observations was 70 data taken from the company's annual report. The data analysis used in this research is Descriptive Statistics, Panel Data Test, Model Test, Classical Assumption Test, and Regression Analysis with Panel Data. Meanwhile, hypothesis testing used in this research uses the T-test (Partial) and F Test (Simultaneous). The research results show that managerial ownership and independent commissioners do not affect ILK. Meanwhile, company size has a significant positive effect on ILK. And simultaneously company size, managerial ownership, and independent commissioners have a positive effect on ILK in food and beverage sub-sector companies listed on the Indonesia Stock Exchange.

Keywords: The Integrity of Financial Statements; Company Size; Managerial ownership; Independent Commissioners

1. INTRODUCTION

Background Behind Study

Organizations or companies have three main targets related to their development. The most impressive company goal is to achieve the greatest benefits or obtain the greatest benefits. The second company goal is to improve the welfare of investors, and the third company goal is to increase the honor and dignity of the company. The goals of each organization are similar, but the emphasis on what organizations need to achieve differs from one another (Pripangsety, 2022). Financial statements are the results and final results of the bookkeeping system. This financial report is data material for clients as material for improvement in the dynamic cycle. Apart from being data, financial statements also act as an obligation or responsibility. As well as describing signs of progress of an organization in achieving its goals (Harahap, 2022).

Financial statements are said to be good if they have integrity in the information contained therein. Statement of Financial Accounting concept (SFAC) No.2 states that financial statements have integrity if the information contained therein is presented fairly, unbiased, and honestly. However, in reality, realizing the integrity of financial statements is difficult, as evidenced by the many cases of manipulation of financial statements, including in state-owned companies.

An example of a case of presenting financial statements without integrity in Indonesia also occurred at the company PT. Three Pillars of Prosperous Food (AISA). Violations committed include manipulation of financial statements, namely the fact that the old directors had inflated funds worth Rp. 4 trillion, then there were also findings of alleged inflated income worth Rp. 662 billion and another inflated amount of Rp. 329 billion in the EBITDA post (profit before interest, taxes, depreciation, and amortization) of the food business entity of the issuer.

Another finding from the EY report was the flow of funds of IDR 1.78 trillion through various schemes from the AISA Group to parties suspected of being affiliated with the old management, so the Panel of Judges at the South Jakarta District Court sentenced two former directors of PT Tiga Pilar Sejahtera Food Tbk, Joko Mogoginta and Budhi Istanto were sentenced to four years in prison each and a fine of IDR 2 billion each, subsidiary to three months in prison. Both were found guilty of manipulating the 2017 financial statements to increase the company's share price.

The manipulation of financial statements carried out by the AISA Group has caused many losses, including providing false information to investors, the company's credibility is decreasing and the company's image from the public is becoming bad.

The phenomenon of manipulation of financial statements that occurs makes integrity in financial statements very important to always pay attention to. Several factors influence the integrity of financial statements, firstly company size. Generally, larger companies tend to have more resources and more complex internal procedures to manage and supervise their financial statements. This can reduce the risk of errors or misuse that could compromise the integrity of financial statements. In general, research has shown that companies with a larger size tend to have stronger internal controls and better-quality financial statements. According to previous research conducted by (Damayanti et al., 2023), the results show that company size has a positive effect on the integrity of financial statements.

The second factor that influences on the integrity of financial statements is managerial ownership. Managerial ownership does not always guarantee the integrity of financial statements. There is also a potential conflict of interest where managers may try to manipulate financial statements for personal gain or for a small group. Therefore, strong external and internal controls remain essential to ensure the true integrity of financial statements. According to previous research conducted by (Selvia et al., 2022), the results show that managerial ownership does not affect the integrity of financial statements.

The third factor that influences the integrity of financial statements is independent commissioners. So that independent commissioners are not easily influenced by company management and achieve efficiency and effectiveness in supervision, the commissioners should have a high level of integrity and be independent. The existence of independent commissioners who are competent and have integrity is very important in maintaining the integrity of the company's financial statements and building the trust of investors and other stakeholders. So that independent commissioners play a key role in ensuring the integrity of a company's financial statements. According to previous research conducted by (Azzah and Triani, 2021), independent commissioners have a positive influence on the integrity of financial statements.

2. REVIEW REFERENCES

Theory Signal (*Signaling theory*)

Theory signal is asymmetric information between party management with external parties (Halimatussa'diah & Putra, 2021). Information gap companies know more about the company's condition and prospects compared with information obtained by external parties, then this is what pushes the company must publish the report. Based on theory signals, companies with better abnormal returns use more short-term debt to demonstrate their high quality (Benlemlih, 2017). Good financial statements will respond positively to signals and the company value will increase (Muharramah & Hakim, 2021). This signal can provide positive signals for investors about method management looking prospect something company so that theyWant to invest capital in the company.

Theory Agency (*Agency theory*)

Jensen & Meckling (1976) put forward Agency Theory as an agency relationship that occurs between managers as agents and investors asprincipals. There is a problem That becomes a barrier between management And shareholders called agency conflict in which both have interests Which opposite. Holder shares want a return Whichmaximizes investment, while management wants to benefit itself itself (Wulandari & Budiartha, 2021). This is called the agency problem (Priharta, 2021). To avoid loss Which happens consequence of problem agency, a mechanism is needed that can help reduce conflictagency that is *Corporate Governance* (Akram, et al., 2017). *CorporateGovernance* becomes a mechanism of supervision Which duty controls, arranges, And limits action management and directors in the company. *Corporate Governance* is expected to be able to reduce agency conflicts, so that can create report finance that has integrity. Theory Keganen also separates the interests of shareholders and company management Which mutually want to benefit.

Integrity Report Finance

Integrity report finance is explained as how much Far report finance is made guided by principles accountancy applies generaland the principle of honesty (Nurjannah & Pratomo, 2021). Statements with integrity must fulfill condition PSAK 1 (Statement Standard Accountancy Finance 1) which is understandability, materiality, reliability, honest presentation, substance trumps form, neutrality, consideration, and completeness, And can compared to. The nothingness of integrity in the process of preparation report finance makes companies not be trusted in decision-making (Savero, 2021). This also harms para-holder shares Because they do not get information in a way obviously so that shareholders do not get a return on their investment (Yulinda, 2021).

Company Size

According to (Sudarmadji & Sularto, 2022) company size is a bigsmall something company that can reviewed from total assets, sales, as well as capitalization market. size describes the ability to operate a company, likeeffectiveness control internal as well as system management company. size Also describes the company's reputation. Generally sized companieshave a role as a broader stakeholder. Company big Also gives the ability company with action to make decisions (Paramita Hannah Saksakotama, 2022). Lots of it demands from stakeholders Which will accepted by the company scale big For report finance Which have integrity tall, expected Can reducemanagement in fraudulent practices And submit information finance. Firm Size or company size is the amount of profit generated by a company in a financial year, where sales are greater than costs variable and fixed costs, then the amount of income before tax will be obtained. On the other hand, if sales are smaller than variable costs and fixed costs, the company suffers a loss (Rakhmawati Oktavianna, & Eka Rima Prasetya, 2021).

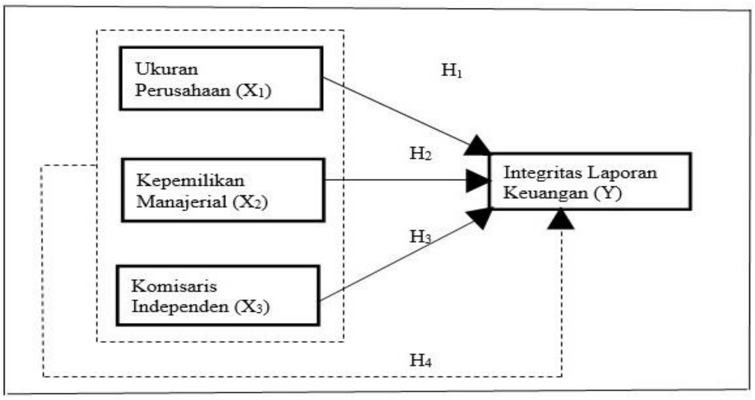
Ownership Managerial

Managerial ownership is shares owned by company managers and directors. Shareholders who have positions in company management, both as creditors and as members of the board of commissioners, are referred to as managerial ownership (Irfana, 2023). Ownership manageriall that is many shares company owned by management compared to all outstanding shares (Saputra, et al., 2021). Shareholders who hold positions in the management of the company as creditors or members of the board of directors are known as management owners. The existence of management equity will lead to supervision of the policies taken by company management. Manager ownership can also be interpreted as the percentage of shares owned by managers and directors of a company at the end of each observation period. Managerial ownership will reduce agency problems (Rananda Septanta, 2023).

Commissioner Independent

Independent commissioners are part of the members of the board of commissioners from external companies and are not affiliated with the company either in terms of financial bodies, management, ownership, or family relations with the board of directors or board of commissioners (Pradika & Hoesada, 2018). Ayem & Yuliana (2019) say that independent commissioners can express different opinions from the board of commissioners and these opinions must be included in the company's annual report. Independent commissioners are considered to have a neutral attitude within the company and do not take sides.

Figure 2. 1Framework Chart Think



Development Hypothesis
The Influence of Company Size on the integrity of financial statements
H 1: It is suspected that company size has an influence on the integrity of financial statements.
Influence Ownership Managerial on the integrity of financial statements
H 2: Allegedly Ownership Managerial influence on the integrity of financial statements.
Influence Commissioner Independent on the integrity of financial statements
H 3: Allegedly Commissioner Independent influential on the integrity of financial statements.
The influence of company size, managerial ownership, and independent commissioners on the integrity of financial statements
H 4: Allegedly Company Size, Ownership Managerial And CommissionerIndependent on the integrity of financial statements

3. RESEARCH METHODS

Type Study

The study titled "Influence Company Size, Ownership Managerial and Independent Commissioners on the Integrity of Financial Statements" is a quantitative research that uses secondary data obtainedfrom a report annual And report finance company registered in Exchange EffectIndonesia (IDX) in the period 2018-2022. According to Sugiyono (2017), a Method Quantitative is a research method based on the principles used For a study of a population And sample determined. Whereas Associative research is a research problem formulation that is of a nature asking about the relationship between two or more variables (Sugiyono, 2019). The dataused in the study This is secondary data collected from that data has There is previously. This research aims to determine the existence of influence from variables, namely variable (X) Company Size, Managerial Ownership And Commissioner Independent to (Y) Integrity Report Finance in sub-sector food and beverages in the consumption sub-industry.

Population

According to Morissan (2012), a population is a collection of subjects, variables, drafts, or phenomena. We can research every member population Toknow the characteristics of the population in question. In this study the population used is a company operating in a subsector of food and Drink in industry consumption which is already listed on the Indonesian Stock Exchange for the 2018-2022 research period The reason for using this population is that they are interested in conducting tests on sparse and distinct populations from previous research.

Sample

According to (Sugiyono, 2021): "Sample is part of the number andcharacteristics possessed by that population. Sample measurements are some steps To determine a big sample taken in researching an object. You can determine the sample size with statistics or based on an estimate study. Taking sample This must done like that appearance so that obtained sample Which Correct-Correct can work or can describe circumstances population Which Actually, with terms others must representative (represent)".

Normality test

The normality test aims to test whether, in the regression model, confounding or residual variables have a normal distribution or not so that they can be used in parametric statistics (inferential statistics). Estimating equations using the OLS method must meet normality properties because if it is not normal it can cause *infinitive variance* (infinite variance or very large variance). Estimation results that have *infinitive variance* cause estimates using the OLS method to produce meaningless estimated values. In the *Eviews program*, normality testing is carried out using *the Jarque-Bera test*.

T Test (Partial)

The t-test or partial test measures how far an independent variable individually explains the dependent variable. The t-test also tests whether the independent variable partially has a significant influence or not on the dependent variable (Ghozali, 2018). To decide on the test results, the hypothesis tested is based on a significance level of 0.05 which shows an error profitability of 5%.

F Test (Simultaneous)

The F test or simultaneous test is a test carried out to determine whether the regression model is an appropriate model and suitable for use. The model feasibility test is carried out to test the suitability of the multiple linear regression model which shows whether all the independent variables in the model have a joint or simultaneous influence on the dependent variable.

4. RESEARCH RESULTS AND DISCUSSION

Normality test

The normality test has the useful purpose assess whether, in the regression model, the residual variables have a normal distribution (Ghozali, 2018: 161). The normality test in the Econometric Views 12 (Eviews 12) program uses the Normal Probability Plot method. This test can be considered to have a normal distribution if the value of $\alpha = 0.05$ or the probability is more than 0.05.

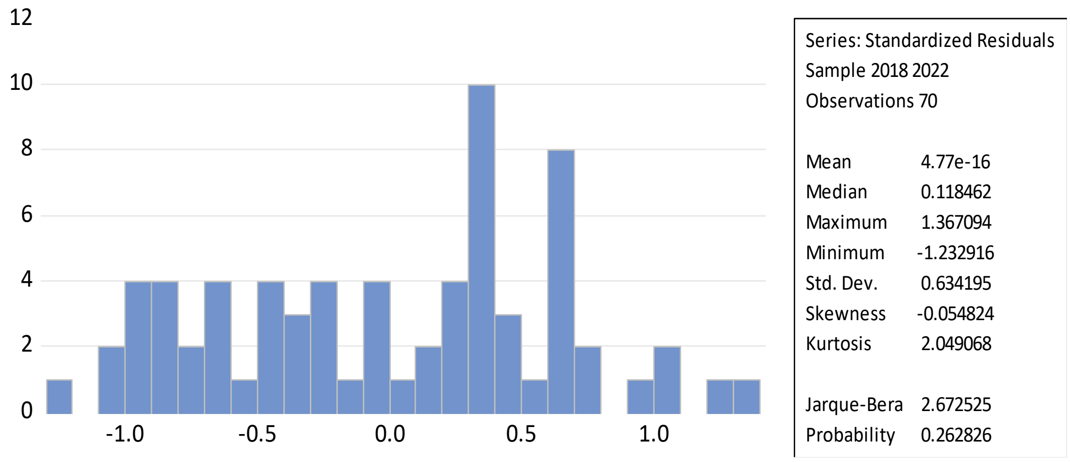


Figure 4. 1Normality Test Results

The test results in Figure 4.1 which were carried out to examine the variables of company size, managerial ownership and independent commissioners on the integrity of financial statements show that the regression model meets the normality assumption. It can be observed that the probability value is 0.2628 > 0.05, which means the test assumes normality.

T Test (Partial)

Table 4. 1
t Test Results (Partial)

Dependent Variable: ILK
Method: Panel EGLS (Cross-section random effects)
Date: 01/24/24 Time: 02:26
Sample: 2018 2022
Periods included: 5
Cross-sections included: 14
Total panel (balanced) observations: 70
Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.648421	0.466376	1.390340	0.1691
SIZE	0.242460	0.053215	4.556203	0.0000
KM	1.002700	0.574057	1.746691	0.0853
DKI	-0.614835	1.119505	-0.549203	0.5847

1. The probability value of company size (X1) is 0.0000. This value is lower than 0.05, while the Tcount value is 4.5562 and for Ttable in this study it is 1.9966, so the Tcount value shows results that are greater than Ftable (4.5562 > 1.9966), so it can be concluded that the Size variable The company has a significant influence on the integrity of financial statements.
2. The probability value of managerial ownership (X2) is 0.0853. This value is greater than 0.05, while the tcount value is 1.7467 and for Ttable in this study it is 1.9966, so the Tcount value shows results that are smaller than Ftable (1.7467 < 1.9966), so it can be concluded that the managerial ownership variable does not influence the integrity of the financial statements.
3. The probability value for an independent commissioner (X3) is 0.5847. This value is higher than 0.05, while the tcount value is -0.5492 and for Ttable in this study it is 1.9966, so the Tcount value shows results that are smaller than Ftable (-0.5492 < 1.9966), so it can be concluded that The independent commissioner variable does not influence the integrity of financial statements.

F Test (Simultaneous)

Table 4. 2
F Test Results (Simultaneous)

Weighted Statistics			
R-squared	0.257646	Mean dependent var	0.183755
Adjusted R-squared	0.223902	S.D. dependent var	0.429817
S.E. of regression	0.378654	Sum squared resid	9.462981
F-statistic	7.635446	Durbin-Watson stat	0.805043
Prob(F-statistic)	0.000186		

Based on the test results in Table 4.13 above, information can be obtained that the probability value (F-statistic) is 0.0002. The probability value is below 0.05, with the F test result being lower than the sig level. (α=0.05), therefore It can be concluded that this study's regression model is suitable for use.

In this research, the Ftable value is 2.7459 and the Fcount value is 7.6354, so the Fcount value shows results that are greater than Ftable (7.6354 > 2.7459), so it can be concluded that company size, managerial ownership, and Independent commissioners can influence the dependent variable, namely the integrity of financial statements. This means that the regression equation obtained can be used to make predictions on the integrity of financial statements or the model is suitable for use in this study.

Coefficient of Determination Test (R2)

Table 4. 3
Coefficient of Determination (R2)

Weighted Statistics			
R-squared	0.257646	Mean dependent var	0.183755
Adjusted R-squared	0.223902	S.D. dependent var	0.429817
S.E. of regression	0.378654	Sum squared resid	9.462981
F-statistic	7.635446	Durbin-Watson stat	0.805043
Prob(F-statistic)	0.000186		

this table, information can be obtained regarding the *adjusted* value *The R-squared* obtained is 0.22 or 22%. This value shows that 22% of the integrity of financial statements can be explained by the variables of company size, managerial ownership, and independent commissioners. Meanwhile, another 78% were explained by other variables.

Research Discussion

1. The influence of company size on the integrity of financial statements

The first hypothesis proposed in this study is the company size variable on the integrity of the company's financial statements. The research results show that company size has a calculated t value of 4.5562 > 1.9966 with a sig value of 0.0000 which means it is lower than 0.05. This shows that the company size variable influences the integrity of the company's financial statements. This shows that whatever the size of the company, it can improve the integrity of the financial statements of food and beverage companies listed on the IDX for the 2018-2022 period.

The results of the hypothesis test show that company size has a positive influence on the integrity of financial statements. This is in line with the theory which states that the higher the size of the company, the better it will be, because this means that the higher the size of the company, the more the integrity of the financial statements will improve.

The results of this study are in line with a study conducted by Pramesta & Nurbaiti (2019) which found that company size has a positive influence on the integrity of financial statements. This can encourage large companies to disclose more information to minimize agency burden (Halim, 2021).

Supported by agency theory, it is explained that large companies have more agency burden than small companies (Jensen & Meckling, 1976). Large companies have more information when compared with small companies.

2. The influence of ownership managerial on the integrity of financial statements

The second hypothesis proposed in this study is the managerial ownership variable on the integrity of the company's financial statements. The results of the study show that managerial ownership has a t value of 1.7467 < 1.9966 with a sig value of 0.0853 which means it is higher than 0.05. This shows that the managerial ownership variable does not influence the integrity of the company's financial statements. This shows that no matter how big or small the value of managerial ownership cannot influence the integrity of the financial statements of food and beverage companies listed on the IDX for the 2018-2022 period.

The results of hypothesis testing show that managerial ownership does not influence the integrity of financial statements. This shows that other ownership structures such as institutional ownership or public ownership are more dominant. If managerial influence in share ownership is relatively small, it does not influence the integrity of financial statements.

The results of this study are in line with the study carried out by Dwi Santoso S & Rosita Andasari P (2022), which states that the condition of managerial ownership does not influence the integrity of financial statements. Because management's share ownership does not guarantee that the report will have integrity, but it will increase management's performance. in disclosing financial statements. Individuals or corporations who own shares have the same position.

3. The influence commissioner independent on the integrity of financial statements

The third hypothesis proposed in This study is the independent commissioner variable on the integrity of the company's financial statements. The research results show that company size has a calculated t value of -0.5492 < 1.9966 with a sig value of 0.5847 which means higher than 0.05. This shows that the independent commissioner variable does not influence the integrity of the company's financial statements. This shows that no matter how big or small the value of an independent commissioner cannot have an impact on the integrity of the financial statements of food and beverage companies listed on the IDX for the 2018-2022 period.

The results of hypothesis testing show that independent commissioners do not influence the integrity of financial statements. This is because the role and function of independent commissioners is felt to be not optimal, which results in low supervision of the company and the company tends to a condition where it is difficult to maintain and increase the integrity of its financial statements.

The results of this study are in line with a study conducted by Nisrina Fatin A & Suzan Leny (2022) which found that independent commissioners partially did not influence the integrity of financial statements. Increasing the scale of independent commissioners cannot provide a guarantee that there is little potential fraud in the preparation of financial statements carried out by parties with special interests even though the proportion of independent commissioners and board of commissioners is as determined by POJK.

4. The influence of company size, managerial ownership, and independent commissioners on the integrity of financial statements

The fourth hypothesis proposed in this study is company size, managerial ownership, and independent commissioners on the integrity of financial statements. The results of the study show that company size has a calculated f value of 7.6354 > 2.7459 with a big value. 0.0002 which means lower than 0.05. This shows that company size, managerial ownership, and independent commissioners have a positive influence on the integrity of the company's financial statements. This shows that no matter how large or small the values of the three variables can simultaneously affect the integrity of the financial statements of food and beverage companies listed on the IDX for the 2018-2022 period.

So it can be concluded that if the size of the company, managerial ownership and independent commissioners have a high value and occur simultaneously or together within the company, it will have an influence on the integrity of the financial statements, and will have a good impact. This means that the regression equation obtained can be used to predict the integrity of financial statements or the model is suitable for use in this regard.

5. CLOSING

Conclusion

This study aims to describe the influence of company size, managerial ownership, and independent commissioners on the integrity of financial statements. This study was conducted using 70 sample data from 14 food and beverage subset companies listed on the IDX for the 5 years 2018 to 2022. This study data was processed using the Eviews 12 program. In this study, there are independent (free) variables consisting of company size, managerial ownership, and independent commissioners, as well as financial report integrity as the dependent (dependent) variable which is presented in the financial report integrity (ILK) formula.

Based on the results of the study described in Chapter IV, conclusions can be drawn as follows :

1. Company size has a positive effect on integrity report finance.
1. 2. Managerial ownership No influence to integrity report finance.
2. Independent commissioners are not influential in integrity report finance.

3. Company size, managerial ownership, and independent commissioners simultaneously influence the integrity of financial statements.

This conclusion is strengthened by various kinds of tests attached in Chapter IV and also this research is in line with references that have been carried out by previous researchers.

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