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The Effect Of Public Accounting Firm (Kap) Size And Company Size On The Integrity Of Financial Statements (Empirical Study on Manufacturing Companies in the Food and Beverage Sub-Sector Listed on the Indonesia Stock Exchange)

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ABSTRACT: The purpose of this study was to determine the effect of KAP size and company size on the integrity of financial statements in food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange in 2017-2020. The type of research used is associative research. The data used were secondary data. The data collection method used in this research was document analysis. The analysis technique used in this study was descriptive statistics, classical assumption test, multiple regression analysis, hypothesis testing and testing coefficient of determination. The hypothesis test used was a simultaneous test and a partial test assisted by the Statistical Program For Special Science (SPSS). The results of this study showed that KAP size and company size affectad the integrity of financial statements, while KAP size did not affect the integrity of financial statements and company size had a significant effect on the integrity of financial statements in food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange in 2017- 2020.

KEYWORDS: Public Accounting Firm Size, Company Size, Financial Statement Integrity.

INTRODUCTION

The development of uncertain world has resulted many manipulation cases of accounting involving large companies where the company is required to present true and honest financial statements and disclose the actual facts. The presentation of financial statements is a form of responsibility of each company to the shareholders and investors. The purpose of financial statements is to provide information on the financial position, financial performance and changes in the company financial position that is useful for users of financial statements in making decisions. Financial statement information must be presented correctly and free from manipulation in order to fulfill the function as a basis for decision making for interested parties, thus financial statements must be presented with high integrity.

The financial report is a structured presentation of financial position and financial performance of an entity (IAI, 2019). Arief Sugioni and Edi Untung (2016: 1) state that financial statements are the final result of accounting activities (accounting cycle) that reflect the financial condition and results of the company operations. The information about the company financial condition and results of operations is very useful for various parties, both parties inside the company (internal) and the parties outside (external) the company. The purpose of the financial statements according to the Statement of Financial Accounting Standards (PSAK) 1 of 2018 formulated by the Indonesian Institute of Accountants (IAI) is to provide information regarding the financial position, performance, and changes in financial position of a company that is useful for a large number of users in making economic decisions.

Istiantoro (2018) defines that the integrity of financial statements is a presentation and disclosure of financial statements that contains the accounting data that is able to describe the reality of the company economy that is disclosed honestly without being covered up. Financial statements with high integrity are very important, because they can help users in making decisions. Financial statements with integrity and good quality will produce good output. Candra Febrilyantri (2020) states that the integrity of financial statements can be measured using two methods, namely the conservatism index method and the existence of manipulation of financial statements that are usually measured by earnings management.

One of the factors that affect the integrity of financial statements is the Public Accounting Firm (KAP) size. Selly Selviana (2021) states that the size of a Public Accounting Firm (KAP) is a measure to determine the size of a public accounting firm by classifying it into two groups, namely big four and non-big four. The size of the KAP can be said to be large if the KAP is affiliated with the big four, has branches and the clients are large companies, and has a professional staff of more than 25 people. while the size of the KAP is said to be small if it is not affiliated with the big four so it is called a non-big four KAP. Small KAPs do not have branch offices and the clients are from small companies. Large KAPs are considered more independent than small KAPs.

Another factor that also affects the integrity of financial statements is the size of the company. Rizki and Suwardi (2016) company size is a determinant of the continuity of a company of its business in the years to come. Larger companies tend to be able to maintain their business continuity than small companies. Company size can be seen from the total assets owned. Companies with large total assets shows that the company has reached the maturity stage because at this stage the company cash flow is positive and is considered to have good prospects in a relatively long period of time.

This study is based on references of several previous studies related to the integrity of financial statements. For instance, research conducted by Sofia Dinil et al (2015) , the results of the study showed that statistically the size of the KAP had no effect on the integrity of financial statements. Eman Sukanto and Widaryanti (2018), Julius Yoga et al (2020) state that the KAP size had a significant positive effect on the integrity of financial statements. Atik Fajaryani (2015), Kadek and Ni Ketut (2020) who stated that company size had a positive effect on the integrity of financial statements. Ida Ayu and I Dewa (2013) stated that company size had a significant positive effect on the integrity of financial statements. Endi Verya (2017) states that company size affects the integrity of financial statements. Firda Khoirunisa (2020) research results state that company size did not affect the integrity of financial statements. This research was conducted on 14 food and beverage companies listed on the Indonesian stock exchange in 2017-2020, in which the data obtained from the 14 companies contained several companies that had problems such as INDF companies and MYOR companies, the company data showed when companies used KAP big four and high value company size, low value financial statement integrity, and vice versa.

Based on the problems reviewed from previous literature and the phenomenon of the problems occur, the factors that can improve the integrity of financial statements are the size of the accounting firm and the size of the company. However, there are several previous studies that have different conclusions or inconsistent research results from a research to another on these factors. The purpose of the study was to determine the effect of Public Accounting Firm Size (KAP) and company size on the integrity of financial statements simultaneously and partially

LITERATURE REVIEW

Agency Theory

Professional workers, serving the benefit of the company and have the flexibility in carrying out the company management. The bigger the company managed, the more profit the agent gets. Soemarso (2018) explains that agency theory discusses agency relationships that a party (principal) delegates his work to another party (agent). The theory tries to solve two main problems such as agency problems and risk sharing.The agency problems appear when or the goals of the principal and agent are in conflict with each other (conflict of interest) and to find out what the agent is actually done by the agents.

Intan Paulina Lubis et al (2018) reveal that the greater the company the more conflicts among the principals in this case are the shareholders (investors) and the agents represented by management (directors). The task of a public accountant (auditor) is to provide services to assess the financial statements made by agents with the final result as an audit opinion.

Financial Statements Integrity

Mulyadi (2016) states that integrity is an element of character that underlies the emergence of professional recognition. Integrity is a quality that underlies the public trust and becomes a benchmark for members in testing all decisions they take. Integrity requires an auditor and forthright and may not defeated by personal gain. Integrity can accept unintentional errors and honest differences of opinion, but cannot accept fraud. Istiantoro et al (2017) define that the integrity of financial statements is a presentation and disclosure of financial statements in which it contains accounting data capable of describe the true reality of the company economy that is expressed honestly without being hidden

The integrity of the financial statements in this study used a conservatism index measurement using the market to book value method.

$$\text{ILK} = \frac{\text{Stock Market Price}}{\text{Stock Book Value}}$$

Public Accounting Firm (KAP) Size

Erfan Effendi (2021) states that Public Accounting Firm (KAP) is an organization that has obtained permission from the ministry of finance to provide professional audit services in accordance with statutory regulations. Selly Selviana (2021) states that the size of a Public Accounting Firm (KAP) is to determine the size of a public accounting firm by classifying it into two groups, namely big four and non-big four. The measurement indicator of KAP size in this study uses a dummy variable. a company that uses a KAP affiliated with the big four is valued 1, while a company that uses a non-big four KAP is valued 0.

Company Size

Company size is a size seen from total assets, sales, market capitalization that can affect the company social performance. The larger the company size, the more attention achieved, so that companies will be more careful in presenting financial statements and large companies will produce Financial statements with high integrity. In this study the authors used total assets in calculating the size of the company. Lela (2019: 32) states that company size is the size of the company as measured by total balance sheet assets at the end of the year, which is measured by the natural logarithm (Ln) of total assets, the formula for calculating company size is:

$$\boxed{\text{Company Size} = \text{Ln (Total Asset)}}$$

Hypothesis Development

Financial statements that are complemented by the independent audit reports conducted by KAP services included in the big four category will increase the confidence of users of financial statements, the especially investors, on the credibility of the financial statements presented by the company management. Large KAPs such as the big four are considered to be better able to maintain auditor independence than small KAPs. Therefore, it is expected that large KAPs can contribute to increasing the integrity of an entity financial statements. Kadek and Ni Ketut (2020) company size has an influence on the integrity of financial statements. This showed that the higher the size of the company, the better the integrity of the financial statements.

H2: KAP size and company size simultaneously had a significant effect on the integrity of financial statements

Vino Maulana (2020) is the size of the KAP used by the company can improve the integrity of the company financial statements. The size of the KAP is seen from the size of the KAP, namely KAPs big four and KAP non big four. Big four KAPs are considered more capable of providing good audit quality than non-big four KAPs so that the integrity of financial statements produced by large KAPs is higher than that of small KAPs.

H2: KAP size had a significant effect on the integrity of financial statements

Endi verya (2017) states that the size of the company can affect the completeness of the integrity of the financial statements. The large companies tend to disclose more details of their financial statements because they have more information to disclose. Large companies are also suspected of having qualified expert employees who understand more about the financial statements integrity. Endi verya (2017) states that company size affects the integrity of financial statements. Because the bigger the company, the more the company maintains its popularity in the eyes of the public and investors. The goal is to invest in the company. It is suspected that the company will increase the performance and Financial statements. For this reason, the integrity of financial statements is better and more stable.

H3: Company size had a significant effect on the integrity of financial statements

RESEARCH METHODOLOGY

The type of research is associative research. This research is to determine the effect of KAP Size and Company Size on the Integrity of Financial Statements in Food and Beverage Sub-Sector Manufacturing Companies Listed on the Indonesia Stock Exchange (IDX) in 2017-2020. This study used a population of 30 manufacturing companies in the food and beverage sub-sector listed on the Indonesia Stock Exchange (IDX). The sample method used in this research was purpose sampling. There were 14 companies (from 30 companies) taken with 4 years of research. The data used in this research were secondary data. The data collection method used in this research consisted of the document analysis method. The data analysis used in this research was qualitative and quantitative analysis. .

Analysis

The analytical technique used in this research was descriptive statistics tics that provides a description of data as seen from the average value (mean), standard deviation, maximum, minimum, sum, range, kurtosis and skewness (discrimination distribution). The classical assumption test consisting of the normality test aimed to test whether in the regression model, the confounding variable or residual with normal distribution, the heteroscedasticity test is used to state in the regression where the variance of the residuals is different for one observation to another observation, the multicollinearity test is found a correlation between independent variables in the regression model, the autocorrelation test is to test the linearity regression model there is a correlation between the confounding error in period t and the confounding error in period t-1 (previous). Multiple regression analysis provides the research mean objectively on the level and characteristics of the relationship between the independent variable and the dependent variable, the relative regression coefficient indicates the importance of each independent variable in the prediction of the dependent variable. Joint hypothesis test (F test) and partial hypothesis test (t test) to determine the significance of the independent variable and the dependent variable. The coefficient of determination (R2) test was carried out to see the magnitude of the relationship indicated on whether changes in the independent variable would be followed by the dependent variable in the same proportion. The analytical technique used in this research is assisted by the statistical program for special science (SPSS).

RESULTS AND DISCUSSION

Descriptive Statistics

1. KAP size variable had a minimum value of 0, a maximum value of 1, a mean value of 0.29 and a standard deviation of 0.456.
2. Firm Size variable had a minimum value of 27.18, a maximum value of 32.73, a mean value of 29.1521 and a standard deviation of 1.50313.
3. The financial statement integrity variable had a minimum value of -45, a maximum value of 6.93, a mean value of 2.0539 and a standard deviation of 1.72172.

Classic assumption test

Normality Test

The normality test is to test the regression model, the confounding or residual variables have normal distribution. In this test, there are two ways that can be used to test the normality regression model, namely by graphical analysis (normal P-P plot) and statistical analysis (One Sample Kolmogrov-Smirnov Test). The results showed that the test using P-P graph plots the points spread around the line and follows the diagonal line and the test using the One Sample Kolmogrov-Smirnov Test method showed that the significant value obtained was 0.184, it means that the value was greater than 0.05 from two methods it can be concluded that the data were normally distributed.

Heteroscedasticity Test

This study used heteroscedasticity test of the scatterplot method and the glejser test, the results of the scetterplot graph test showed that the data points and their distribution were above and below or around the number 0 and the points did not collect only above or below, the Glesjer test showed that the variables of KAP size and company size had a significant probability value greater than 0.05, from the two test methods can be concluded that there was no heteroscedasticity in the regression, so this model can be used to predict the integrity of financial statements based on input from the KAP variables size and firm size.

Multicollinearity Test

The multicollinearity test aims to test the correlation between the independent variables in the regression model. A good regression model should not have a correlation between the independent variables. In this study, the multicollinearity test was carried out by looking the Tolerance Value or Variance Inflation Factor (VIF). From the day of Collinearity Statistics test in the tolerance section for the variable size of KAP (X1), firm size (X2) was 0.798, the value of this variable was greater than 0.10. While the VIF value for each variable was 1.254, the value of the variable is smaller than 10. According to the basis for decision making in the multicollinearity test, it can be concluded that there are no symptoms of multicollinearity in the regression model.

Autocorrelation Test

The autocorrelation test is a regression test with the value of the dependent variable that is not affected by the value of the independent variable. A good regression model is a regression that is free from autocorrelation symptoms. The results of the autocorrelation test with the basis of decision making if the Durbin Watson (DW) value ranges between -2 and +2, indicating that the processed data does not have the autocorrelation. The test results in this study showed that the processed data did not have autocorrelation, it can be seen from the resulting DW value, namely -2 > 0.871 < 2.

Multiple Regression Analysis

The test results showed that the constant value was -9.991 and the coefficient value of each variable was -0.273 for the KAP size variable and 0.416 for the firm size variable.

Simultaneous Hypothesis Test (F Test)

The F test is used to find out the influence of the independent variables (independent) simultaneously have on the dependent variable (dependent).

Table 1 F-test Results

ANOVA[a]						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	18,490	2	9,245	3,390	,041[b]
	Residual	144,547	53	2,727		
	Total	163,037	55			
a. Dependent Variable: Integrity of Financial Statements						
b. Predictors: (Constant), Company Size , KAP Size						

The table above obtained a significant value together of 0.041 or it can be explained that the significant value obtained was smaller than = 0.05, from the above explanation, it is obtained that Fcount 3.390 > F Table 3.172 and significant Fcount 0.041 < 0.05 means that H1.O was rejected and H1,a was accepted. So it can be concluded that simultaneously the variable size of KAP and Company Size had a significant effect on the Financial Statements integrity.

Partial Hypothesis Test (T-test)

The t-test was conducted to see the effect between the variables of KAP Size and Company Size on the Integrity of Financial Statements as the dependent variable.

Table 2 T-test Results

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-9,991	4,773		-2,093	,041
	UKAP	-,273	,547	-,072	-,500	,619
	UP	,416	,166	,363	2,507	,015
a. Dependent Variable: Financial Report Integrity						

Table 2 showed that the value of t Table with a significance level of df1 = = 0.05 and df (n-k) = 56 -3 = 53 was 1.674, it can be concluded that:

1. The t-value for the KAP size variable on the integrity of financial statements was -0.500, it means that t-0,500 < t Table 1.674 with a significant value of t-count 0.619 > = 0.05, then HO was accepted and Ha was rejected. It means that the KAP size variable had no effect on the integrity of the financial statements.
2. The value of t-count for the variable of company size on the integrity of financial statements was 2,507, it means tcount 2,507> t Table 1,674, with a significant value of tcount 0.015 < = 0.05 then HO wass rejected and Ha wass accepted. It means that the firm size variable had a significant effect on the integrity of the financial statements.

Coefficient of Determination Test (R2)

The coefficient of determination (R-Square) test is used to determine the contribution of the independent variable (KAP Size and Company Size) to the dependent variable (Financial Statement Integrity). Based on the test results, it is known that the Adjusted

R Square value was 0.080 that means that KAP Size and Company Size affect 8% of the Integrity of Financial Statements, the remaining 92% can be influenced by other variables that is not discussed in this study.

The Size of Public Accounting Firm (KAP) and Company Size on Integrity to the Financial Statements

Based on the results of the simultaneous test that the variable size of KAP and company size had a significant effect on the integrity of financial statements. The results showed that there was an effect of the size of the public accounting firm and the size of the company on the integrity of financial statements in the food and beverage sub-sector manufacturing companies listed on the BEI. This explains that the efforts of business companies to minimize negative impacts and maximize the positive impacts of their operations on all stakeholders will achieve sustainable goals so that their financial statements will gain trust. Therefore, to support the integrity of financial statements, it is necessary to have simultaneous support from the KAP and the size of the company.

Selly Selviana (2021) states that KAP size is considered to affect the integrity of financial statements, it is because the large KAPs are considered to have a greater ability to audit more accurately, because they have more experience with various clients. The big KAPs are often called the big four KAPs that are usually considered more capable of maintaining auditor independence than the non-big four small KAPs. Erfan Effendi (2021: 5) company size is about the assessed l assets, total sales, market capitalization, and the number of workers of a company. Large companies that have more resources and more experienced can develop a better internal control system in their operations than small companies.

The results of this study are in line with research conducted by Intan Paulina Lubis (2018) with the title the effect of KAP size, company size and earnings management on the integrity of financial statements. The results showed that all independent variables had a significant effect on the integrity of the financial statements. Different with the research conducted by Fitria Monica and Cherrya Dhiya Wenny (2015) entitled the effect of corporate governance structure, KAP size and company size on the integrity of financial statements, the results of the study show that the variable KAP size and company size had no effect on the integrity of financial statements.

The Effect of Public Accounting Firm Size (KAP) on the Financial Statements Integrity

Based on the results of the study, it showed that the size variable had no effect on the financial statements integrity, it happens because according to the data among the 14 companies , there were 4 companies that use the big four KAPs and 10 companies that did not use the big four KAPs, it showed that the more companies that did not use the big four KAP so that the size of the KAP did not affect the Integrity of Financial Statements. Another factor that could be the reason that the KAP size did not affect the integrity of the financial statements is because the financial statements prepared by management are in accordance with the Professional Standards of Public Accountants (SPAP) so that the big four or non-big four KAPs as external parties auditing the financial statements make no difference. It means that even if the company uses big four or non-big four KAPs, the integrity of the resulting financial statements will remain the same. This research is consistent with the problem phenomenon that occurs in Table I.I where in the year of the study there were companies that used big four KAP companies such as Indofood Sukses Makmur Tbk (INDF) and Nippon Indosari Corporindo Tbk (ROTI) companies, and there were companies that did not use big four KAPs such as companies Mayora Indah Tbk (MYOR) and Ultra Jaya Milk Industry & Trading Company Tbk (ULTJ), where the table shows that companies that use big four KAPs have lower financial statement integrity values when compared to companies that do not use big four KAPs. . This showed that the size of the KAP used by the company does not affect the integrity value of the resulting financial statements.

The results of this study are not in accordance with the theory of Intan Pratika and Nora (2020). The size of the KAP is determined from the size of the KAP that is classified into two, namely the big four and non-big four. Financial statements that are complemented by independent audit reports by KAP services that are included in the big four category will increase the confidence of users of financial statements, especially investors, on the credibility of the financial statements presented by the company's management. Large KAPs such as the big four are considered to be better able to maintain auditor independence than small KAPs. Therefore, it is expected that large KAPs can contribute to increasing the integrity of an entity of financial statements.

Eman Sukanto (2018: 24-25) states that Large KAPs are more independent than small KAPs. The reason is a large KAP loses one client, it does not really affect its income. The results of this study are consistent with research conducted by Sofia Dinil (2015) that states the size of the KAP has no effect on the integrity of financial statements. It is different from the research conducted by Widaryanti (2018) and Julius Yoga (2020) that state the size of KAP has a significant effect on the integrity of financial statements.

The Effect of Company Size on the Integrity of Financial Statements

Based on the results of the study, it can be concluded that the variable size of the company had significant effect on the integrity of the financial statements, it indicates that the higher size of the company, the higher the value of the integrity of the financial statements produced. Companies with large total assets reflect the company's capabilities. Well-established companies usually have stable financial conditions. Large companies that have large resources will make wider disclosures and are able to finance the provision of information for internal purposes, so that when the size of the company increases, the public interest in presenting financial statements with integrity will be higher. It shows that the size of the company has an influence on the integrity of financial statements with the higher the size of the company, the integrity of the financial statements will be better. This research proves that the previous phenomena are inconsistent.

The results of this study are in line with the theory of Lela (2019). Company size describes the size of a company that can be indicated by total assets, total sales, and average total assets. The larger the size of a company, the better the technology and systems within the company and the convenience for management in using company assets will encourage increased company performance, so that it will produce Financial statements with integrity. Endi verya (2017) states the company size affects the integrity of financial statements. Because the bigger the company, the more the company maintains the popularity in the view of the public and investors. The goal is for investors is to invest the company. Most likely the company will increase the performance and Financial statements . For this reason, the integrity of financial statements is better and more stable.

The results of this study are supported by research conducted by Atik Fajaryani (2015) and Kadek and Ni Ketut (2020) state that company size had a significant effect on the integrity of Financial statements . In contrast to the research conducted by Firda Khoirunisa that states the company size had no effect on the integrity of financial statements.

CONCLUSION

1. KAP size and company size simultaneously had a significant effect on financial statements integrity in food and beverage sub-sector manufacturing companies listed on the IDX.
2. KAP size did not affect the financial Statements integrity. It showed that not all companies that use KAP big four will produce financial statements have high integrity.
3. Company size had a significant effect on the Financial Statements integrity. This showed that the higher the size of the company, the better the financial statements integrity .

SUGGESTION

Research on financial statements integrity in the future is expected for researchers to use sample of companies that use more big four KAPs, besides that it is also expected to provide higher quality research results with other variables outside of the variable such as managerial ownership variables, tenure , financial expertise, audit committee, independence, and independent commissioner.

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