The Moderating Role of Audit Quality on Financial Statement Integrity

Novia Iklima [1] and Molina Molina [2]

[1,2] National University, Jakarta, Indonesia
molina@civitas.unas.ac.id

Abstract. This research was conducted to analyze the influence of the audit committee and company size on the integrity of financial reports and determine the influence of audit quality in moderating the influence of the audit committee and company size on the integrity of financial reports. This research uses companies listed on the Indonesia Stock Exchange LQ 45 for 2017-2021 with a purposive sampling method. Sample selection from 45 companies listed on the Indonesia Stock Exchange LQ 45 in 2017-2021 resulted in 23 companies meeting all the sample selection criteria in this research. The data analysis technique used is multiple linear regression analysis and moderated regression analysis (MRA), which are processed using the SPSS Version 25 application. The results of this study show that the audit committee affects the integrity of financial reports in a positive direction, company size has a significant effect in a positive way on the integrity of financial reports, and audit quality strengthens the effect of the audit committee on the integrity of financial reports. Audit quality strengthens the influence of company size on the integrity of financial reports.

Keywords: *Audit Committee, Firm size, Financial Report Integrity, Audit Quality*.

1 Introduction

Financial reports are a structured presentation of an entity's financial position and performance (SAK, 2018). According to IAI (2023), in the basic framework of General SAK, the qualitative characteristics of valuable financial information indicate information that is very useful for many users when making decisions about companies based on financial reports (financial information). Yulinda et al. (2016) stated that the integrity of financial reports is the extent to which financial reports are presented correctly and honestly, where all information regarding financial position, performance, and cash flow must be correct because it will be accountable to stakeholders.

The way to measure the integrity of financial reports can be divided into two: measured by conservatism and the presence of financial report manipulation, which is usually measured by earnings management. Apart from conservatism and earnings management, the integrity of financial reports can be measured using Market Book Value (MBV).

Market Book Value (MBV) measures how far or the difference is between a company's market value and its book value. Suppose the difference between the market value and the company's book value is too large (quite significant). In that case, it indicates hidden assets not listed in the company's financial statements. So, the values reported in the financial statements are no longer meaningful.

Accounting information that has high quality can be relied upon because it is an honest presentation that allows users of accounting information to rely on that information to influence the decisions of users of financial reports. However, many companies present financial reports that do not correspond to the actual situation. There are many accounting data manipulation cases, especially in financial reports, like the case of financial manipulation that occurred at a banking company, namely PT Bank Bukopin Tbk (BBKP). According to information gathered by CNBC Indonesia from parties familiar with this matter, the modification of credit card data at Bukopin was carried out more than five years ago. The number of modified credit cards is also quite large, with over 100,000 cards. These modifications caused Bukopin's credit position and commission-based income to increase

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improperly. Apart from the credit card issue, revisions also occurred in financing the Bukopin Syariah Bank (BSB) subsidiary regarding adding the reserve balance for impairment losses for specific debtors. As a result, the allowance for impairment losses on financial assets was revised upwards from IDR 649.05 billion to IDR 797.65 billion. It caused the company's expenses increased by IDR 148.6 billion (www.finance.detik.com, 28 September 2019).

Another phenomenon not only highlights companies as clients but also KAPs as providers of financial report audit services, one of which is KAP Ernest & Young (EY) Indonesia regarding audit services for PT Indosat Tbk or Indosat Ooredoo. As Abdul Malik (2017) stated on the online news site Tempo, KAP EY Indonesia was sentenced to a fine and required to pay US$ 1 million or around Rp. 13.3 billion to the US regulator. This fine is related to EY's failure to audit the financial statements of its client, namely PT Indosat Tbk. In an official written statement, the Public Company Accounting Oversight Board (PCAOB) stated that members of the EY network in Indonesia who announced the results of audits of telecommunications companies in 2011 provided opinions based on insufficient evidence. EY's partner accounting firm in America found that accurate data did not support renting 4 thousand cellular tower units. However, EY Indonesia still released that the condition is still reasonable without exception on the financial statements of PT Indosat Tbk. Although PT Indosat Tbk. has stated that it has improved internal controls and reported it to the US Stock Exchange in 2012 and 2013. Of course, this still makes the public wonder who is responsible for this error, whether one auditor alone or both parties.

If there were differences in the results of previous research, further research was carried out using company size, audit committee, and audit quality as moderating variables. Sampling was carried out using a purposive sampling method with the criteria of companies registered on BEI LQ 45, where the Indonesian Stock Exchange (BEI) is an institution that provides facilities and infrastructure for securities transactions, such as shares and bonds, in Indonesia. BEI functions as a meeting place for supply and demand for securities from market players, including investors and companies who wish to obtain funds through offering shares or bonds. LQ 45 is one of the stock indices issued by the Indonesian Stock Exchange. This index is a stock price index for 45 companies with high liquidity (smoothness level) and large market capitalization. In selecting companies included in LQ 45, the Indonesian Stock Exchange considers specific criteria, such as trading volume and market capitalization. Furthermore, publish audited financial reports as of December 31 wholly and consistently from 2017-2021 and have complete financial data relating to research variables.

2 Literature Review

2.1 Hypothesis Development

Agency Theory

Agency theory was first popularized by Jensen and Meckling (1976). This theory states that an agency relationship arises when one or more people (principals) employ other people (agents) to provide a service and then delegate decision-making authority to the agent. The relationship between the agent and the principal (shareholder) must have strong trust, where the agent reports all information on company developments held by the principal through all forms of accounting information because only management knows the company's condition.

Wulandari (2013, p. 15) states that agency theory uses three assumptions about human nature, namely: (1) humans are generally self-interested, (2) humans have limited thinking power regarding perceptions of the future (bounded). Rationality), and (3) humans always avoid risks (risk averse). This results in deviations in reporting to the principal due to the desire to fulfill personal goals such as maximizing their utility, allowing agents only sometimes to do what is best for the principal, resulting in agency problems.

Integrity of Financial Reports

The integrity of financial reports is prepared using generally accepted accounting principles, which provide information about true, reliable conditions and can be understood by users in making decisions. Financial reports describe a company's financial performance, which can be analyzed for its sustainability by utilizing all the information. Quality financial reports can be seen in terms of their usefulness for users, but all information in financial reports must be guaranteed reliable.

Audit Committee

Bapepam Provision No. Kep-29/PM/2004, The definition of an audit committee is a committee formed by the board of commissioners to help carry out its duties and functions. In terms of financial reporting, the role and responsibility of the audit committee is to monitor and supervise the audit of financial reports and ensure that applicable financial standards and policies are met, re-examine the financial reports to see whether they are following these standards and policies and whether they are consistent with other information known to the public. Members of the audit committee, as well as assessing the quality of service and reasonableness of fees proposed by the external auditor. The availability of high-quality financial information reflects responsible corporate governance practices. It includes, among others, the audit committee's role in supervising the effectiveness of the implementation of the external audit function by auditors and accounting firms.

Company Size

Company size is a measure that describes the size of a company as indicated by total assets, number of sales, average total sales, and average total assets (Verya, 2017). Company size is divided into four categories, namely large companies, medium companies, small companies, and micro companies. So, it can be concluded that company size is an indicator that can show the condition or characteristics of a company, which can be used to determine the number of employees, the number of assets owned, the total sales achieved, and the number of shares outstanding.

Audit Quality

Audit quality is the probability that the financial statements contain material errors, and the auditor will find and report these material errors. Audit quality is a systematic process for objectively evaluating evidence relating to assessing economic activities and events to convey the results to interested users. Quality is the level or degree of good or bad quality of something. The thing in question can be goods or services. Measuring the degree of good or bad quality of goods or services must be linked to fulfilling specific criteria.

The Influence of the Audit Committee on the Integrity of Financial Reports

The audit committee is a committee formed by the board of commissioners to improve the integrity of financial reports and increase the effectiveness of internal and external audits. An audit committee helps ensure transparency, openness of financial reports, fairness for stakeholders, and disclosure of information by management. The audit committee is tasked with supervising to increase effectiveness in creating transparency and quality financial reporting, compliance with applicable laws and regulations, and adequate internal supervision. Savero's research (2017) states that the greater the number of audit committees, the greater the pressure on management to produce financial reports with integrity. Based on the description above, the hypothesis proposed in this research is:

H1: The Audit Committee has a positive influence on the integrity of financial reports.

Company Influence on the Integrity of Financial Statements Size

The company's size shows how much information it contains and how vital this information is for various internal and external parties. The bigger the company, the greater the control over the company from various parties. It is better if the company is small and tends to carry out earnings management. The results of research conducted by Fajaryani (2015) show that company size significantly affects the integrity of financial reports. It means that size is one of the factors that can influence the integrity of financial reports. Based on the description above, the hypothesis proposed in this research is:

H2: Company size has a positive effect on the integrity of financial reports.

Audit Quality can Moderate the Influence of the Audit Committee on the Integrity of Financial Reports

Audit quality, proxied by the size of the KAP, strengthens the audit committee as a control tool in assisting the board of commissioners in ensuring the integrity of financial reports. It is supported by research conducted by Himawan (2019), which states that audit committees positively influence the integrity of financial reports, which is moderated by audit quality. Based on the description above, the hypothesis proposed is Based on the description above, the hypothesis proposed is:

H3: Audit quality can strengthen the influence of the audit committee on the integrity of financial reports.

Audit Quality can Moderate the Effect of Company Size on the Integrity of Financial Reports

The bigger the company, the higher the complexity of the company. Due to the company's activities being more diverse and broader in scope compared to small companies, both in terms of financial activities and the parties involved in them. It is undoubtedly one of the factors in determining what kind of auditor is needed according to the company's capabilities. The bigger the company, the company will need competent auditors, even with higher compensation. This result is supported by research conducted by Nurhidayatus (2022), which states that company size positively affects the integrity of financial reports, which is moderated by audit quality. Based on the description above, the hypothesis proposed is Based on the description above, the hypothesis proposed is:

H4: Audit quality can strengthen the influence of company size on the integrity of the company's financial reports.

2.2 Conceptual Framework

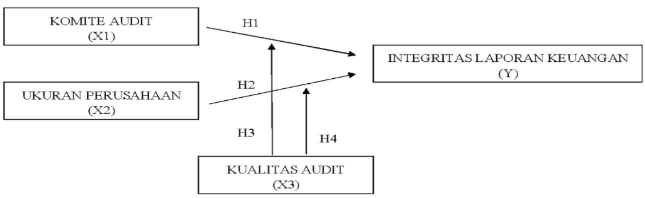

Fig 1. Research Framework

3 Data and Methodology

3.1 Data

The samples in this research are companies registered on the BEI LQ 45. The sampling method used is a purposive sampling method with the criteria of companies that are consistently listed on the BEI LQ45 during the research period (2017-2021), companies that present financial reports using the rupiah currency, Companies that have never experienced losses during the 2017-2021 period.

The data used in this research is secondary data in the form of financial reports on the Indonesia Stock Exchange (BEI) taken from companies that are members of the LQ45 index in the 2017 - 2021 period so that the data collection technique used is a documentation technique by looking for data directly from records of company financial records or reports listed on the IDX. These financial reports can be accessed via the BEI website, namely www.idx.co.id. Other literature is obtained from books, research journals, theses, articles, and news.

3.2 Measurement

Integrity of Financial Reports

The dependent variable used is the integrity of financial reports. In this research, the integrity of financial reports is measured using the conservatism index. Measuring the conservatism index using the Beaver and Ryan model (Market to Book Value). The level of conservatism in financial reports where the value of understated assets and overstated liabilities can be determined using the market-to-book ratio. Market-to-book ratio, which reflects the market value relative to the company's book value. A ratio of more than 1 indicates the application of conservative accounting because the company recorded a company value lower than its market value.

The ratio of a stock's market price to its book value indicates investors' view of the company. Companies that investors view as good by having safe profits and cash flows and experiencing continuous growth are sold with a higher book value ratio than companies with a low rate of return. A market-to-book value ratio of more than 1, which means that investors are willing to pay for shares greater than their book value, occurs because the asset value reported in the statement of financial position does not reflect either inflation or goodwill. Assets purchased several years ago are recorded at initial cost, even though inflation has caused the asset value to increase significantly. Apart from that, successful business continuity also causes the actual value of assets to increase significantly.

According to Fajaryani (2015) using the Beaver and Ryan model, the financial report integrity formula is:

$$\mathrm{ILK}_{\mathrm{it}} = \frac{\text{Stock Market Price}}{\text{Book Value of the Stock}}$$

Audit Committee

The first independent variable is the audit committee. The Audit Committee must consist of individuals who are independent and not involved with the daily tasks of the management that manages the company and who have the experience to carry out the supervisory function effectively (Kartika & Nurhayati, 2018). The audit committee can be calculated by the number of members of the audit committee in a company.

KAUD = Number of Audit Committee Member in the company

Company Size

The second independent variable is company size. Company size is a value that determines the company's size as indicated by the total assets it owns. The company size variable can be measured by calculating the natural log of total assets in the last year before the company was listed.

Company Size = Ln (Total Asset)

Audit Quality

The moderating variable in this assessment is audit quality. Audit quality is the external auditor's capacity to detect material errors and other forms of deviation. Measuring the quality of the audit process focuses on the auditor's performance and compliance with applicable standards (Tussiana & Lastanti, 2017). Audit quality, which is proxied by the KAP used by the company, can be calculated using a dummy variable where the number 1 is given to companies audited by KAPs affiliated with the big four and the number 0 if the company is audited by KAPs affiliated with the non-big four.

Data analysis

The method used in this research is a quantitative descriptive method. This method uses SPSS version 25 software, including descriptive tests classical assumption tests (normality test, multicollinearity test, autocorrelation, heteroscedasticity). Hypothesis testing H1, H2 is in the form of multiple linear analysis, F feasibility test, determinant coefficient test, and t test. Hypothesis tests H4, H5 are in the form of the MRA test, F feasibility test, determinant coefficient test, and t test.

4 Result and Findings

Of all the companies listed on the BEI LQ 45 companies during the 2017 – 2021 period, 23 companies meet the author's focus sampling criteria, with a period of 5 years. So, the number of samples during the research period was 115 samples.

4.1 Result

Testing Hypotheses 1 and 2

The analytical technique used to test hypotheses H1 and H2 is to regress the independent variables, namely the Audit Committee and company size, on the dependent variable, namely the integrity of the financial statements, with the multiple linearity test. This hypothesis test was assisted by the SPSS version 25 program.

Table 1. Multiple Linear Regression Test Results

Variable	B	t	sig	Explanation
(Constant)	-6.065	-3.421	.001	
Audit Committee	.734	2.795	.006	support
Company Size	.187	3.222	.002	support

Dependent Variable: Integrity of financial report
Source: Processed secondary data (2023)

Table 2. Coefficient of Determination Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.474[a]	.224	.203	1.02674

Source: Processed secondary data (2023)

Table 3. Model Feasibility Test Results (F Test)

Model	R	F	Sig.
1	Regression	10.705	0.000[b]
	Residual		
	Total		

Source: Processed secondary data (2023)

The results of the moderation test show that the significant value of the audit committee variable is 0.027, which is smaller than 0.05, with a beta coefficient value of 0.280 and a t count of 2.238. It can be concluded that H3, which states that audit quality can strengthen the influence of the audit committee on the integrity of financial reports, is acceptable.

The results of the moderation test show that the significant value of the company size variable is 0.043, which is smaller than 0.05, with a beta coefficient value of 0.229 and a calculated t of 2.051. It can be concluded that H3, which states that audit quality can strengthen the influence of company size on the integrity of financial reports, is acceptable.

Testing Hypothesis 3 & 4

The results of the moderation test show that the significant value of the audit committee variable is 0.027, which is smaller than 0.05, with a beta coefficient value of 0.280 and a t count of 2.238. It can be concluded that H3, which states that audit quality can strengthen the influence of the audit committee on the integrity of financial reports, is acceptable.

The results of the moderation test show that the significant value of the company size variable is 0.043, which is smaller than 0.05, with a beta coefficient value of 0.229 and a calculated t of 2.051. It can be concluded that H3, which states that audit quality can strengthen the influence of company size on the integrity of financial reports, is acceptable.

Table 4. Moderated Regression Analysis (MRA)

Variabel	B	t	sig	Explanation
(Constant)	-2.812	-1.557	.122	
Audit Committee	.300	.966	.336	
Company Size	.079	1.332	.185	
X1*Z	.642	2.238	.027	support
X2*Z	.024	2.051	.043	support

Source: Processed secondary data (2023)

Table 5. Coefficient of Determination Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.586a	.344	.320	.94887

4.2 Discussion

The Influence of the Audit Committee on the Integrity of Financial Reports

Based on the analysis in table 4, it states that the audit committee has a positive effect on the integrity of financial reports. It can be concluded that the audit committee has a significant positive effect on the integrity of financial reports and hypothesis 1 can be accepted. This shows that the increasing number of audit committee members increases the supervisory function, so that the quality of reporting carried out by management is guaranteed. The results of this research are in line with research by Yulinda et al. (2016) and Savero (2017) who state that the audit committee has an influence on the integrity of financial reports.

The Influence of Company Size on the Integrity of Financial Reports

Based on the analysis in table 4, it states that company size has a positive effect on the integrity of financial reports. It can be concluded that company size has a significant positive effect on the integrity of financial reports and hypothesis 2 can be accepted. This shows that the larger the size of a company, the more investors will pay attention to the company, and the more public attention will be paid to the company. The larger the company size, the higher the level of financial report disclosure to meet public demand for wider disclosure. This shows that large companies tend to disclose more information than small and medium companies because large companies have large resources. The results of this research are in line with research by Fajaryani (2015) which shows that company size has a significant effect on the integrity of financial reports.

Audit Quality Moderates the Influence of the Audit Committee on the Integrity of Financial Reports

Based on the analysis in Table 8, audit quality can strengthen the audit committee's influence on the integrity of financial reports. It can be concluded that audit quality strengthens the influence of the audit committee on the integrity of financial reports. It shows that good audit quality can be in harmony with the function carried out by the audit committee, namely ensuring high-quality financial reports. The type of external audit seen from its size can be a reference that the quality of the audit that will be provided is good with the assumption that the larger the size of the KAP, the more competent and well-resourced it is. It relates to the competency and understanding possessed by the auditor and team or staff regarding their function to improve the quality of financial reports. With high audit quality, the audit committee will be helped to carry out better supervision and improve control over financial reports (Mutmainnah & Wardhani, 2013). The results of this research are in line with research by Himawan (2019), which shows that audit quality can strengthen the influence of the audit committee on the integrity of financial reports.

Audit Quality Moderates the Effect of Company Size on the Integrity of Financial Reports

Based on the analysis in table 8, it states that audit quality can strengthen the influence of company size on the integrity of financial reports. It can be concluded that company activities will be more diverse and broader in scope compared to small companies, both in terms of financial activities and the parties involved in them. This is certainly one of the factors in determining what kind of auditor is needed according to the company's capabilities. The bigger the company, the company will need competent auditors even with higher compensation. The results of this research are in line with research by Nurhidayatus (2022) which shows that audit quality can strengthen the influence of company size on the integrity of financial reports.

5 Conclusion

5.1 Conclusion

This research has fulfilled the classical assumptions: the normality test, multicollinearity test, heteroscedasticity test, and autocorrelation. This research also meets the model determination test and has a coefficient of determination. The objects used are companies listed on the Indonesia Stock Exchange LQ 45 for 2017 - 2022. The number of samples used was 115 financial reports from 23 companies that met the predetermined sample criteria. Based on the results of the analysis and discussion, the following conclusions can be obtained:

1. The audit committee positively affects the integrity of financial reports. This result shows that the better the audit committee's performance, which is proportional to the large number of audit committees in the company, the better its impact on the supervision of the financial reports produced.
2. Company size is proven to affect the integrity of financial reports positively. This result

shows that larger companies tend to have more diverse financial and human resources. It allows companies to have a more competent and experienced team in preparing, auditing, and reporting financial reports. These adequate resources can help prevent errors and manipulation in financial reports.

3. Audit quality can moderate (strengthen) the influence of the audit committee on the integrity of financial reports. In this case, audit quality refers to the thoroughness, independence, and professionalism demonstrated by the external audit institution that examines the company's financial reports. High audit quality can strengthen the supervisory role of the audit committee. When audit quality is higher, examining financial statements becomes more thorough, increasing the likelihood of detecting errors or questionable practices. This strengthens the audit committee's role in ensuring the integrity of financial reports.
4. Audit quality has been proven to moderate (strengthen) the influence of company size on the integrity of financial reports. These results indicate that the interaction between audit quality and company size significantly impacts the integrity of financial reports. Larger companies tend to have better resources and governance, which inherently supports honesty and transparency in financial reporting. However, this research also finds that the positive influence of company size on the integrity of financial reports is strengthened by higher audit quality.

5.2 Research Limitation and Future Research Direction

Due to limitations in the research, it is hoped that future researchers will measure the Audit Committee variable using other measurements besides the number of audit committees, such as the background of the audit committee members. Future researchers are expected to conduct further research on the Audit Quality variable using other measurements besides the big four non-big four; future researchers are expected to be able to add other variables such as independence, leverage, audit fees, auditor specialization, or other variables so that the research becomes broader. Future researchers can use all companies or other industries listed on the Indonesia Stock Exchange (BEI) as research objects to get better results. Researchers can then extend the research period to get better results to generalize the research results.

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