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# Factors Affecting the Integrity of Financial Statements: Before and During the Pandemic

**Syarah Lutfa Aliya, Tertiarto Wahyudi, and Asfeni Nurullah***

*Faculty of Economy, Sriwijaya University, Indonesia*
*Email: asfeninurullah@unsri.ac.id

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**Abstract**—This study aims to determine the effect of auditor switching, audit tenure, and financial distress on the integrity of financial statements before and during the pandemic. The subject of this study is the financial sector which is listed on the Indonesia Stock Exchange in 2019 and 2020. The method used in this study is a quantitative method. The population used in this study were companies in the financial sector for the period 2019 and 2020. The sample of the study was taken using a purposive sampling technique so that there were 106 samples. The study data analysis technique used the Statistical Program for Social Software (SPSS) version 24.0 with descriptive statistics and multiple linear regression. The integrity of the financial statements in this study is measured using conservatism. The results of the study partially show that auditor switching and audit tenure have no significant effect on the integrity of financial statements before the pandemic and during the pandemic, while financial distress has no effect on report integrity before the pandemic but has a significant negative effect on the integrity of financial statements at the time of the pandemic. During the pandemic, there was a significant difference between the integrity of financial statements before and during the COVID-19 pandemic.

**Keywords:** auditor switching; audit tenure; financial distress; integrity of financial statements; pandemic covid-19

## I. INTRODUCTION

The financial statements are used as the basis for decision making by the management. Financial statements are records that present the company's financial condition and are structured in a structured way (PSAK 1, 2015). The main purpose of making financial statements is to provide financial information, changes in the financial position of an entity for internal and external parties. The requirement for making financial statements is that financial statements must be presented in accordance with the actual condition of the entity or in other words, the entity is required to present financial statements with integrity. Integrity means that the information presented is fair, honest and unbiased.

In 2020, the world is experiencing a COVID-19 pandemic and it is having a huge impact on its economy, including Indonesia. 88% of companies were severely affected, causing sales to decline and the sectors affected by COVID-19 were the tourism sector and the financial sector. Research by the Association Certified of Fraud Examiner (ACFE) shows that the first level of fraud in financial statement manipulation is in the financial and banking sectors with a value of 41.4% or in other words, financial statements in the financial sector still do not have integrity. The COVID-19 pandemic can cause rapid changes to the integrity of financial statements, so this study uses the balance shifting theory.

Cases of manipulation of financial statements in the financial sector are also carried out by well-known companies so as to make external parties doubt the quality of the information contained in the entity's financial statements. In 2020, BPK conducted an inspection on PT. Jiwasraya and it was found that in the 2006 financial statements, Jiwasraya had modified the financial statements by recognizing the company's condition as profit while the actual condition was a loss. In addition, in 2017 Bank Bukopin manipulated credit card data for five years and caused commission income to increase unnaturally. In the case of manipulation of financial statements, it usually involves internal parties such as: CEO (Chief Executive Officer), corporate governance (audit committee and commissioners) as well as auditors, both internal auditors and external auditors.

The first factor that affects the integrity of financial statements is auditor switching. Weak supervision by the company is one of the causes for KAP to lose its independence. Therefore, there are regulations to improve the company's supervisory structure by changing auditors. Auditor switching is a shift in the use of KAP services carried out by a company due to auditor rotation which can improve the quality of information (Fauziah & Panggabean, 2019). Based on the results of previous research, by Totong & Majidah (2020) resulted in auditor switching variable having a significant negative effect on the integrity of financial statements. In contrast to the results of the two previous studies, the research conducted by Selviana & Wenny (2021) shows that the auditor switching variable has no effect either simultaneously or partially on the integrity of the financial statements.

The second factor that affects the integrity of financial statements is the tenure of the audit. Audit tenure is the involvement of an auditor in auditing a client. The tenure of an auditor can lead to a close relationship between management and the auditor so that the independence of the auditor will be reduced and his objectivity will also be reduced in evaluating the financial statements because it will adjust the wishes of management and then can influence the auditor in giving an opinion (Prena & Cahyani, 2020). Research by Arista et al. (2019) shows that the audit tenure variable has a significant negative effect on the integrity of financial reporting. Research by Prena & Cahyani (Prena & Cahyani, 2020) results that audit tenure has no effect on the integrity of financial statements.

The next factor is financial distress. External parties or investors if they want to invest must see the company's financial condition, so that the level of financial distress is an important factor. Financial distress usually begins with difficulty paying short-term obligations by the company. Manipulation of financial statements made by management when experiencing financial difficulties because they do not want the company's performance to look bad in the eyes of investors. Based on the results of previous studies, research conducted by Liliany & Arisman (2021) shows that the financial distress variable has a significant positive effect on the integrity of financial reporting. Different results by Halim (2021) that the variable financial distress or financial difficulty has a significant negative effect on the integrity of financial reporting.

Another study that conducted a study about factor affecting intergrity was Abbas et al. (2021). Based on Abbas et al's (2021) study results, it showed that the independent commissioner has an effect, the audit committee on the integrity of financial statements, and leverage has no impact on the integrity of the financial statements. In addition, a result study conducted by Putri et al. (2022) showed that managerial ownership and audit quality have no effect on the integrity of financial statements.

Based on the background and the previous studies above, this study aims to determine the effect of auditor switching, audit tenure, and financial distress on the integrity of financial statements before and during the pandemic.

## II. CONCEPT AND HYPOTHESIS

### Balance Shifting Theory

Balance Shifting Theory is a theory put forward by Sewall Wright in 1932. This theory explains how a population or a state is at a suboptimal peak and explains that evolution can take place rapidly due to shifts. The COVID-19 pandemic in 2020 is known as the natural selection shift, which can cause rapid changes to the integrity of financial statements.

### Financial Report Integrity

Financial reports prepared by management must have integrity. Integrity of financial statements is the quality of financial reports in presenting real, honest and accurate information based on the actual situation or changes in the company's financial position without any intentional changes because the financial statements will be accountable to the principal or shareholders (Selviana & Wenny, 2021). According to Nurbaiti et al. (2021) integrity of financial statements is the principle of financial statements that are neutral or impartial to any party, do not lie and explain the actual condition of the company.

**Switching Auditor**

Switching Auditor is a change in a public accountant carried out by a company where the change can be done voluntarily or mandatory, namely company regulations. Compulsory replacement of auditors is regulated based on Minister of Finance Regulation No. 17/ PMK.01/2008 dated February 5, 2018 which requires companies to limit the tenure of public accountants to three years and KAP to six years (Selviana & Wenny, 2021). Auditor switching which is carried out mandatory or in accordance with applicable policies aims to maintain the independence of an auditor in carrying out audits.

The pandemic causes many companies to have small profits or even suffer losses and can cause the company's financial condition to decline, this condition causes if the company performs auditor switching it can make it possible for auditors to take a long time to understand company regulations so as to improve the integrity of financial statements. Thus, the more often companies perform mandatory auditor switching (based on policy), the integrity of financial statements will increase. According to the research results of Kartika & Nurhayati (2018) shows that the auditor switching variable has a significant positive effect on the integrity of financial statements.

H1: Auditor switching has a positive effect on the integrity of financial statements.

**Audit Term**

The audit term of office is the length of the audit engagement period at the Public Accounting Firm in providing audit services to its clients. Government Regulation No. 20 of 2015 in article 11 explains that audit services in the provision of services on the company's annual financial statements carried out by Public Accounting Firms are a maximum of five years period (Saad & Abdillah, 2019). If an auditor has a long enough audit term, he can have a close relationship with the management, so that it can affect the opinion produced and provide results as expected by investors (Arista et al., 2019).

The COVID-19 pandemic has caused the company's financial condition to decline sufficiently so that it can affect the condition of the financial statements presented by the company. If the audit firm's tenure has been long or more than 3 years which creates a close relationship between the auditor and the client, the client can request the KAP to issue an opinion based on the wishes of management. This condition causes changes from before the pandemic and during the pandemic. The longer the tenure of an audit, the more data manipulation will occur and the integrity of the financial statements will decrease. The hypothesis in this study is supported by several previous research results. Research by Manuari & Devi (2021) results that the auditor tenure variable has a significant negative effect on financial statements with integrity.

H2: The term of office of the audit has a negative effect on the integrity of the financial statements.

**Financial Distress**

According to Altman (1968), Financial Distress is the failure of a company that is in a financial position that is difficult to predict (Malau & Murwaningsari, 2018). A failed company tends to be able to do fraudulent things such as engineering the company's financial statements and causing a decrease in the integrity of the financial statements. Companies that experience financial distress will have an impact on the use of the principle of conservatism in their companies and can cause management to act fraudulently so that it can affect the integrity of the company's financial statements.

During the COVID-19 pandemic, many companies experienced operational difficulties which would have an impact on financial conditions, which in turn would have an impact on financial distress for the company. Of course, the level of financial distress in 2020 or during a pandemic will be high due to a shift in balance. The higher the value of financial distress in the company, the lower the integrity of the financial statements. The hypothesis in this study is supported by previous research. Research by Halim (Halim, 2021) shows that the financial distress variable has a positive effect on the integrity of financial statements.

H3: Financial distress has a negative effect on the integrity of financial statements.

## III. METHOD

This study uses secondary data using purposive sampling method for sample selection. The data comes from financial sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2019 and 2020 and did not conduct delisting during the analysis period. Then, financial sector companies that fall into the 'main' listing category. The total research sample in 2019 and 2020 is 106 financial sector companies.

This study uses multiple linear regression data analysis techniques and is processed using Statistical Program for Social (SPSS) software version 24.0 which aims to identify the effect of the independent variable and the dependent variable.

**Financial Report Integrity**

There are two ways to measure the integrity of financial statements, namely by calculating earnings management or by conservatism (Arista et al., 2019). This study used conservatism, because the main characteristics of conservatism can be used as a prediction of future conditions and in accordance with the objectives of financial statements. If the results of the conservatism measurement are negative, then the company is indicated to apply conservatism so that it can be said that the company's financial statements have integrity. The results on the report integrity variable in 2019 will be compared with the results on the financial statement integrity variable in 2020 through a table, so that the impact in the covid period can be seen.

Financial Statement Integrity (Conservatism)

$$= \frac{Income + Depreciation\ Expense - Net\ Operating\ Cash\ Flow}{Total\ Asset}$$

Measurement of the auditor switching variable used is based on research by Kartika & Nurhayati (Kartika & Nurhayati, 2018). The auditor turnover variable in this study is measured using a dummy variable, where if the client company changes auditors it is given a value of 1, whereas if the client company does not change auditors it is given a value of 0. The results on the auditor switching variable in 2019 is compared with the results on the auditor variable. Switching in 2020 through the table, so it can be seen the effect in the covid period.

**Audit Term**

The audit tenure variable was measured using a dummy variable because the regression results were easier to interpret. If the tenure of the audit firm or auditor is less than three years, code 0, otherwise, if the tenure of the audit firm or auditor is more than three years, code 1 is assigned (Nicolin & Sabeni, 2013). The results on the audit tenure variable in 2019 will be compared with the results on the audit tenure variable in 2020 through the table, so that the impact in the covid period can be seen.

**Financial Distress**

The decline in the company's financial condition as proxied by the debt to equity ratio, namely the large proportion of debt in a company's capital. The results on the financial distress variable in 2019 will be compared with the results on the financial distress variable in 2020 through the table, so that the impact in the covid period can be seen. If DER > 1, the company is not experiencing financial distress because the level of financial distress is low, while if DER < 1, the company is experiencing financial distress because the company's level of financial distress is considered high (Halim, 2021).

## IV. RESULT AND DISCUSSION

The results of descriptive statistics are the minimum value, maximum value, average value and standard deviation of each independent and dependent variable.

**Table 1.** Descriptive Statistical Analysis Results

| **Descriptive Statistics** | | | | | |
|---|---|---|---|---|---|
| | N | Minimum | Maximum | mean | Std. Deviation |
| Switching Auditor | 106 | 0 | 1 | ,48 | ,502 |
| Audit Term | 106 | 0 | 1 | ,67 | ,473 |
| Financial Distress | 106 | ,01 | 16.08 | 4.0861 | 2,90919 |
| Financial Report Integrity | 106 | -,921 | ,250 | -0.01895 | ,145114 |
| Valid N (listwise) | 106 | | | | |

Based on table 1. shows the results of descriptive statistics on the financial sector with a total sample of 106 research samples. The financial statement integrity variable has a minimum value of -0.921 and a maximum value of 0.250 with an average of -0.01895 and a standard deviation of 0.145114. The standard deviation of the integrity of the financial statements is greater than the mean, indicating that the data on the integrity of the financial statements is heterogeneous or that the distribution of the integrity data on the financial statements fluctuates between one company and another.

The financial distress variable has a minimum value of 0.01 which is owned by the STAR company (Buana Artha Anugerah Tbk) which means the company is experiencing financial difficulties and the maximum value is 16.08 which is owned by the BBTN company (Bank Tabungan Negara Tbk) which means the company is in a healthy financial condition. The average financial distress variable is 4.0861 and the standard deviation is 2.90919, these results indicate that financial distress data in the financial sector is homogeneous because the standard deviation is smaller than the mean.

**Table 2.** T-Test Results Before the Covid-19 Pandemic (2019)

| Coefficients | | | | | | |
|---|---|---|---|---|---|---|
| | | Unstandardized Coefficients | | Standardized Coefficients | | |
| Model | | B | Std. Error | Beta | T | Sig. |
| 1 | (Constant) | 0.059 | 0.059 | | 1.006 | ,320 |
| | Switching Auditor | -,072 | .042 | -,242 | -1,736 | ,089 |
| | Audit Term | -,048 | .044 | -,153 | -1.094 | ,279 |
| | Financial Distress | ,006 | ,007 | ,106 | ,762 | ,450 |

**ILK = 0.059 – 0.072 US – 0.048 MJA + 0.006 FD +**

Based on the t-test table before the 2019 pandemic above, the results are as follows:

The significance value of the auditor switching variable on the integrity of the financial statements shows a value of 0.089 or greater than 0.05 so that H1 is rejected. T table for auditor switching variable is 1.736 < 1.98350 (Tcount). Hypothesis 1 in this study is that auditor switching has a positive effect on the integrity of financial statements. It is concluded that auditor switching has no effect on the integrity of the financial statements.

The significance value of the audit tenure variable on the integrity of the financial statements shows a value of 0.279 which is greater than 0.05 so H2 is rejected. The T table for the audit tenure variable is 1.094 or smaller than T count, which is 1.98350. Hypothesis 2 in this study is audit tenure has a negative effect on the integrity of financial statements. It is concluded that the audit tenure has no effect on the integrity of the financial statements.

The significance value of the financial distress variable on the integrity of the financial statements shows a value of 0.450 or greater than 0.05 so that H3 is rejected. T table for financial distress variable is 0.762 < 1.98350 (Tcount). Hypothesis 3 in this study is that financial distress has a negative effect on the integrity of financial statements. It is concluded that financial distress has no significant effect on the integrity of financial statements.

**Table 3.** T-Test Results During the Covid-19 Pandemic (2020)

| Coefficients | | | | | | |
|---|---|---|---|---|---|---|
| | | Unstandardized Coefficients | | Standardized Coefficients | | |
| Model | | B | Std. Error | Beta | T | Sig. |
| 1 | (Constant) | -2,350 | ,277 | | -8,480 | ,000 |
| | Switching Auditor | ,387 | ,322 | ,279 | 1,202 | ,249 |
| | Audit Term | 0.048 | ,291 | ,039 | ,166 | ,870 |
| | Financial distress | -,098 | ,043 | -,501 | -2.253 | ,041 |

**ILK = -2.350 + 0.387 US + 0.048 MJA – 0.098 FD +**

Based on the t-test table during the pandemic (2020) above, the results are as follows:

The significance value of the auditor switching variable on the integrity of the financial statements shows a value of 0.249 or greater than 0.05 so that H1 is rejected. T table for auditor switching variable is 1.202 < 1.98350 (Tcount). Hypothesis 1 in this study is that auditor switching has a positive effect on the integrity of financial statements. It is concluded that auditor switching has no effect on the integrity of the financial statements.

The significance value of the audit tenure variable on the integrity of the financial statements shows a value of 0.870 which is greater than 0.05 so H2 is rejected. The T table for the audit tenure variable is 1.094 or smaller than T count, which is 1.98350. Hypothesis 2 in this study is audit tenure has a negative effect on the integrity of financial statements. It is concluded that the audit tenure has no effect on the integrity of the financial statements.

The significance value of the financial distress variable on the integrity of financial statements shows a value of 0.041 or less than 0.05 so that H1 is accepted. T table for financial distress variable is 2.253 > 1.98350 (Tcount). Hypothesis 3 in this study is that financial distress has a negative effect on the integrity of financial statements. It is concluded that financial distress has a significant negative effect on the integrity of financial statements.

Based on the results of the multiple regression test before the pandemic and during the covid-19 pandemic, it can be concluded that there are differences starting from constants with positive values before the pandemic and negative during the covid-19 pandemic. Then before the covid-19 pandemic, if auditor switching was carried out, it would reduce the integrity of financial reports, while during a pandemic, if auditor switching was carried out, it would increase the integrity of financial reports. The audit tenure variable, if the audit tenure of an auditor is more than 3 years, it will reduce the integrity of the financial statements, while during a pandemic, if the position of an auditor is more than three years, it will increase the integrity of the financial statements. financial distress variable, if the company experienced financial distress before the pandemic, the integrity of the financial statements would increase, whereas if the company experienced financial distress during the pandemic, the integrity of the financial statements would decrease. it can be concluded that there are differences in the results of the financial distress variable. Prior to the COVID-19 pandemic, financial distress had no effect on the integrity of financial reports, while during the COVID-19 pandemic, financial distress had a significant negative effect on the integrity of financial statements. And it can also be concluded that there are differences in the results of the financial distress variable. Prior to the COVID -19 pandemic, financial distress had no effect on the integrity of financial reports, while during the COVID-19 pandemic,

**Table 4.** Paired Samples t-test Result of Financial Statement Integrity

| | Paired Differences | | | | |
|---|---|---|---|---|---|
| | **mean** | **Std. Deviation** | **T** | **df** | **Sig. (2-tailed)** |
| Pair 1 Before the Pandemic - During the Pandemic | .051340 | .156279 | 2,392 | 52 | .020 |

Source: Data processed, 2021

Based on the table above, it is known that the t table from before the pandemic and during the pandemic is 2,392, the degree of freedom is 52, and the significance value is 0.020. A significance value of 0.02 < 0.05, it can be concluded that there is a difference between the integrity of financial statements before the pandemic and during the covid-19 pandemic. In accordance with the balance shifting theory which explains that a situation or condition is caused by an unexpected phenomenon such as the COVID-19 pandemic. The condition in question is the difference in the use of the principle of conservatism in financial statements in the financial sector. These results are supported by the balance shifting theory which states that the phenomenon causes the current and previous period conditions to differ or change.

**The Effect of Auditor Switching on the Integrity of Financial Statements**

This study has not been able to prove that there is a positive effect of auditor switching on the integrity of financial statements. The results of this study are that auditor switching has no effect on the integrity of financial statements both before the pandemic (2019) and during the pandemic (2020), and the results of this study are in line with research by Hartono & Wenny (2017) which states that auditor switching has no effect on the integrity of the financial statements. Auditor switching is carried out by the company only to fulfill the provisions stipulated in PP Number 20 of 2015 which requires companies to change auditors after five consecutive years so that it does not affect the use of the company's conservatism principle so that even though the company changes auditors, the financial statements remain with integrity (Selviana & Wenny, 2021).

In the financial sector, the results show that auditor switching does not affect the integrity of financial statements, this is because even though the company changes auditors, the information in the financial statements remains conservative. Auditor switching has no effect on the integrity of the financial statements, this could also be because the management and accountants in the company have compiled the financial statements based on SAK and the stipulated provisions. This result is not in accordance with the balance shifting theory which states that the phenomenon causes different conditions in the current and previous periods. The pandemic does not cause companies to intentionally switch auditors to cover up the company's financial condition,

**The Effect of Audit Term on the Integrity of Financial Statements**

This study has not been able to prove that audit tenure has a negative effect on the integrity of financial statements. The results of this study are that audit tenure has no effect on the integrity of financial statements, both before the pandemic (2019) and during the pandemic (2020), in line with research conducted by Rosalina et.al. (2019) which states that the tenure of the audit does not affect the integrity of the financial statements. This shows that the length of the engagement of the Public Accounting Firm with the client does not interfere with the integrity of the financial statements of financial sector companies.

It is also that the length of the audit tenure at the Public Accounting Firm has no effect on the use of the principle of conservatism in the financial statements or in other words, the audit tenure is not a consideration for the financial statements to be conservative or not (Rosalina et al., 2019). The length of the audit term for a Public Accounting Firm (KAP) has been regulated in the Regulation of the Minister of Finance of the Republic of Indonesia Number 5 of 2011 which states that the maximum period of time for KAP to audit one entity is 5 years. The longer the audit tenure allows the KAP to be more careful in issuing audit opinions.

In the financial sector, which is listed on the Indonesia Stock Exchange (IDX), it shows that KAP auditing financial sector companies still adheres to the principle of objectivity, so that even though the audit term of the KAP has been more than three years, it does not create closeness with the management and does not issue an opinion at the request of the public management. This result is also not in accordance with the balance shifting theory which states that the phenomenon causes different conditions in the current and previous periods.

**The Effect of Financial Distress on the Integrity of Financial Statements**

This research is able to prove that financial distress has a negative effect on the integrity of financial statements during the covid-19 pandemic (2020) but financial distress has no effect on the integrity of financial statements before the covid-19 pandemic (2019). Differences before the pandemic and during the pandemic can be caused by shifts in natural selection so that these changes move quickly over the course of a year. As explained in balance shifting theory, a state can change and can even reach a suboptimal peak. In this case, financial distress reached a suboptimal peak, causing significant differences in results before and during the COVID-19 pandemic. The covid pandemic can be called a shift that causes these conditions because there were quite significant changes before and during the pandemic which can be seen from the t-test and different tests. Both of them have very different results, especially in the results on the integrity of financial statements.

These results are in accordance with research by Halim (Halim, 2021) which states that financial distress has a negative effect on the integrity of financial statements. The higher the level of financial distress in the company, the more it motivates management to manipulate financial statements because management wants to present good company conditions to investors so that it has an impact on the integrity of the financial sector financial statements. Companies experiencing financial distress tend to maintain a large portion of net income to cover unexpected events so that they ignore the principle of conservatism and can reduce the integrity of the financial statements in the financial statements. Companies experiencing financial distress will increase conservatism (positive value) in financial statements and can reduce the integrity of financial statements.

The financial distress variable is in accordance with the balance shifting theory which states that the phenomenon causes differences in conditions in the current and previous periods. This can be seen in table 4.15 which shows the mean and standard deviation increased during the pandemic compared to before the pandemic. At the time of the t-test or comparison test, the standard deviation was 2.78139 before the pandemic and 3.10653 during the pandemic. Then, the mean before the pandemic was 3.9630 and 4.1191 during the pandemic, this shows that the overall value of financial distress from the entire sample increased, so it can be said that financial distress before and during the pandemic differed significantly. The pandemic caused companies to experience increased financial distress from the previous year so that it could affect the integrity of financial statements. The pandemic causes a shift that causes a significant difference between before the pandemic and during the pandemic. The shift in natural selection, namely the pandemic, also causes the operational burden on the company to continue to increase, so that it can affect cash and can cause financial difficulties for the company. This financial distress or financial difficulty can affect the integrity of financial statements. This is caused by a shift in the phenomenon in accordance with the explanation of the theory of balance shifting. The shift in natural selection, namely the pandemic, also causes the operational burden on the company to continue to increase, so that it can affect cash and can cause financial difficulties for the company. This financial distress or financial difficulty can affect the integrity of financial statements. This is caused by a shift in the phenomenon in accordance with the explanation of the theory of balance shifting. The shift in natural selection, namely the pandemic, also causes the operational burden on the company to continue to increase, so that it can affect cash and can cause financial difficulties for the company. This financial distress or financial difficulty can affect the integrity of financial statements. This is caused by a shift in the phenomenon in accordance with the explanation of the theory of balance shifting.

## IV. CONCLUSION

The integrity of financial reports in the financial sector listed on the Indonesia Stock Exchange in 2019 and 2020 may occur due to financial distress and the COVID-19 pandemic. Then the researcher has not been able to find any effect of auditor switching and audit tenure on the integrity of financial statements. Auditor switching performed by the company does not affect the use of the principle of conservatism so that it also does not affect the integrity of the company's report. The audit tenure of three years or more and less than three years does not affect the integrity of the financial statements because the KAP maintains independence in producing audit opinions. This study also concludes that there are differences in linear regression and hypothesis testing. Then, there is a significant difference in the integrity of financial statements before the pandemic and during the pandemic through the t test (paired sample). This is in line with the balance shifting theory, which states that the integrity of financial statements in the financial sector is undergoing rapid changes caused by shifts in natural selection (the covid-19 pandemic) and financial distress reaching suboptimal conditions during the pandemic (2020).

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