

## Audit Tenure, KAP Size, and Audit Fees Effects on Financial Statement Integrity

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### ABSTRACT

The study examines the effect of audit tenure, KAP Size, and audit costs regarding the accuracy of financial reports in banks listed on the IDX. By applying a quantitative method, existing data was collected from annual analyses of 23 banking firms selected through purposive sampling, resulting in 69 firm-year observations during the 2022–2024 period. Multiple linear regression was employed after satisfying classical assumption tests. Evidence from the analysis confirms a positive and significant association among audit tenure, KAP size, fees, and statement integrity. These findings suggest that appropriate audit engagement duration, larger audit firm reputation, and proportional audit fees contribute to more reliable and credible financial reporting. This study provides empirical support for agency theory within the banking sector.

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## **INTRODUCTION**

The banking sector is required to disclose corporate statements that demonstrates high trustworthiness as a form of accountability to investors, creditors, regulators, and other stakeholders. Financial statements prepared in an honest, objective, and transparent manner serve as the primary basis for economic decision-making and for assessing banks' performance and financial soundness (Feronika et al., 2023).

However, reliable financial reporting within the banking sector has yet to be fully achieved. The Financial Services Authority of Indonesia (2024) reports that violations in financial reporting within the banking sector persist. One notable case involves the alleged disbursement of fictitious loans at BPR Jepara Artha, which resulted in significant losses and weakened public trust in banking financial statements (Kompas, 2025). This phenomenon indicates that financial statements remain vulnerable to being presented in a manner that does not fully reflect the firm's actual condition.

From the lens of role theory, disagreements of interest also unequal information among management as agents and owners as principals necessitate effective monitoring mechanisms to ensure the reliability and integrity of financial reporting (Jensen & Meckling, 1976). Financial statement integrity is strongly influenced by external monitoring mechanisms, particularly external auditing. One factor affecting financial statement integrity is audit tenure, known as the extent of the auditor-client bond (Prena et al., 2020). An adequate audit tenure enables auditors to better understand the firm's characteristics and business risks, thereby potentially enhancing audit quality (Raza et al., 2023). Empirical studies by Yulianti et al. (2025) and Wulandari et al. (2020) provide indication that the length of audit engagement exerts a significant influence over financial statement integrity.

Another factor is KAP size. Large public accounting firms generally possess greater resources, more robust quality control systems, and stronger reputational concerns, which encourage auditors to apply more stringent auditing standards (Galingging & Ariefiara, 2024). This condition is expected to enhance audit quality and support the reporting of financial statements with improved reliability. The findings of Ratih & Kuntadi, (2024) and Yulianti et al. (2025) indicate that firms audited by large public accounting firms generally show enhanced reliability in financial disclosure compared to others audited by smaller firms.

In addition, audit fees are also a relevant factor influencing financial statement integrity. Audit fees represent compensation for audit services provided by auditors Yulianti et al. (2025). Proportional audit fees allow auditors to perform audit procedures more comprehensively (D. Setyawati et al., 2023). Research from (Badriyyah et al., 2024) and Defiana et al. (2025) show that audit fees are associated with the quality of audit implementation, which is ultimately reflected in the trustworthiness of the resulting corporate reports.

Research on the accuracy of financial reports has been widely conducted, however inconsistencies in research findings still persist.

Previous studies indicate that audit duration, accounting firm scale, and audit costs greatly affect the accuracy of financial statements, with research objects focusing on mining companies in Indonesia (Galingging & Arieftiara, 2024; Hutabarat et al., 2024). In contrast, the findings of Purba & Fuadi, (2023) as well as Witjaksono & Leidessya, (2024) reveal that audit tenure and KAP size has little impact on outcomes, while audit fees adversely influence the reliability of financial reporting. These inconsistent findings motivate the researcher to re-examine the determinants of financial reporting reliability.

Although numerous studies have examined factors affecting financial statement integrity, most prior research has focused on non-banking firms, resulting in limited empirical evidence within the banking sector. For instance, Nurmala et al. (2021) studied mining companies listed on the Indonesia Stock Exchange, Yulianti et al. (2025) focused on infrastructure sector firms listed on the IDX, and Witjaksono & Leidessya, (2024) investigated manufacturing companies listed in ASEAN countries. Therefore, this research intends to explore the impacts of audit duration, KAP scale, and audit costs on the efficiency of corporate reports within banking companies listed on IDX.

The auditing and financial reporting literature in the banking sector is advanced through empirical evidence generated by this research.

## **LITERATURE REVIEW**

### ***Agency Theory***

Agency theory emphasizes that organizational actions arise from a delegation arrangement in which firm owners entrust managerial authority to executives to operate the company on their behalf (Satria, 2022). Divergent objectives and unequal access to information between these parties can generate agency problems, increasing the likelihood of managerial opportunism that may compromise the credibility of financial reports (Jensen & Meckling, 1976). To address these issues, internal governance mechanisms and independent external audits serve as control instruments that limit information asymmetry and reinforce the reliability of financial disclosures, thereby fostering greater confidence among stakeholders (Alifiono et al., 2022; Tauhid et al., 2024).

### ***Financial Statement Integrity***

Financial statement integrity represents the degree to which a company presents financial information honestly, transparently, and in accordance with its actual economic condition (Purba & Fuadi, 2023; Santoso & Andarsari, 2022). High integrity ensures that financial statements are able to be reliably utilized by stakeholders as a reference in decision-processes and reduces the risk of misleading information (Feronika et al., 2023; Juendi & Luke Suciayati Amna, 2023). The trustworthiness of financial reporting is measured by employing the Market to Book Value (MBV) ratio as proposed by Beaver and Beaver & Ryan, (2000), with the following formula:

$$MBV = \frac{\text{Stock Price}}{\text{Book Value per Share}}$$

$$\text{Book Value per Share} = \frac{\text{Total Equity}}{\text{Number of Outstanding Shares}}$$

**Audit Tenure**

Audit tenure denotes the length of the association among a public accounting firm or auditor and a client in the provision of audit services (Prena et al., 2020; Raza et al., 2023). A proportional audit period allows auditors to have a deeper understanding of the characteristics of the company so that the implementation of audit procedures can be carried out more effectively and on target (Ririn Nurhasanah et al., 2024; Vivian Susanto & Khairudin, 2024). However, an overly long engagement period has the potential to reduce auditor independence due to the close professional ties with management (Rohmania et al., 2024).

**KAP Size**

Public Accounting Firm size reflects the scale of audit firms, which are commonly classified into Big Four and non-Big Four categories also is recognized as an important factor influencing audit quality in financial reporting (Salman & Setyaningrum, 2023; Selviana & Wenny, 2021). Deangelo, (1981) explains that Big Four audit firms are regarded capable of delivering superior audit quality compared to non-Big Four companies due to the fact that they tend to operate with greater independence and professionalism, because they are not tied to particular clients financially.

**Audit Fee**

Audit fee is the remuneration paid to auditors for services provided to their clients, where the sum reflects the grade of audit complexity and risk intricate (Yulianti et al., 2023). An appropriate audit fee enables auditors to allocate sufficient time and resources to perform audit procedures thoroughly, thereby supporting the issuance of more reliable audit opinions (H. K. Setyawati, 2023). However, excessively high audit fees may increase auditors’ economic dependence on clients, potentially impairing auditor independence and objectivity and ultimately weakening the accuracy of budget reports (Alhazmi et al., 2024).

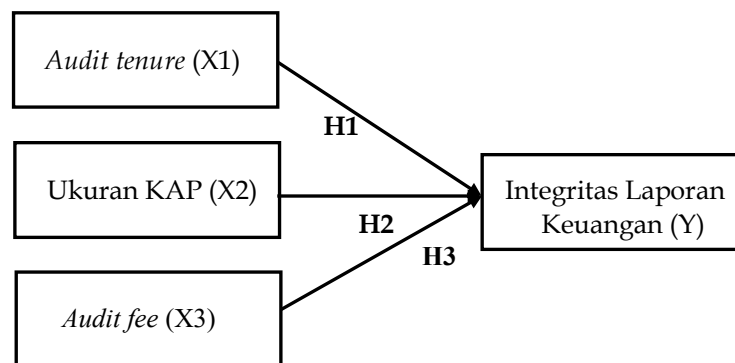


Figure 1. Conceptual Framework

### ***The Influence of Audit Tenure on Financial Statement Integrity***

Audit tenure plays a role in the reliability of company reports as this indicates the length of the working relationship between auditors and clients. From an agency theory perspective, a proportional audit tenure supports audit effectiveness and enhances the detection and disclosure of irregularities. Prior studies indicate that audit tenure has a positive significant effect on financial statement integrity (M. Wulandari et al., 2020; Yulianti et al., 2025). Therefore, an appropriate audit tenure is expected to improve the integrity of financial statements.

H1: Audit tenure have a positive effect on financial statement integrity.

### ***The Impact of KAP Size on Financial Statement Integrity***

KAP size is considered to affect the reliability of company reports, as larger audit firms (Big Four) are regarded as giving better audit quality than smaller audit firms (non-Big Four) (DeAngelo, 1981). From an agency theory perspective, KAP size and financial statement integrity reflect the function of external auditors in minimizing disagreements of interest between owners and managers. Empirical findings by Ratih and Kuntadi (2024) and Yulianti et al. (2025) demonstrate that KAP size positively and significantly influences financial statement integrity. It indicates that businesses reviewed by Big Four firms generally create financial reports with greater accuracy.

H2: KAP size have a positive effect on financial statement integrity.

### ***The Impact of Audit Fee on Financial Statement Integrity***

Audit fee can be defined as the remuneration received by public accountants upon the completion of the audit process (D. Setyawati et al., 2023). According to agency theory, audit fees play a role in encouraging auditors to perform their duties professionally and to conduct audits that improve the trustworthiness of financial statements. Empirical studies show a positive significant connection among audit fees and financial statement integrity (Nurmala et al., 2021; D. Setyawati et al., 2023; Witjaksono & Leidessya, 2024). This suggests that higher audit or operational costs can strengthen the reliability and integrity of financial statements examined by external auditors.

H3: Audit fee positively influences financial statement integrity.

## **METHODOLOGY**

This analysis employs a quantitative method using a causal associative framework. The dataset includes banking firms listed on the Indonesia Stock Exchange (IDX) within the 2022–2024 period, summing to 105 entities. The study includes a total of 23 banking firms chosen via purposive sampling, with secondary data sourced from annual reports and analyzed using multiple linear regression with SPSS version 25.

In this study, financial statement integrity is assessed through the Market-to-Book Value (MBV) ratio. Audit duration is assessed by counting the total of consecutive years an auditor has been engaged with a client before switching to another client. The size of Public Accounting Firms is indicated by a dummy variable, assigning a value of 1 to Big Four firms and 0 to those

classified as non-Big Four. Professional fees are analyzed using their natural logarithm.

## RESEARCH RESULT

Data analysis was performed using descriptive analysis. The findings show that the regression model has satisfied the classical assumption tests, such as tests of normality, multicollinearity, autocorrelation, and heteroscedasticity. The normality test results indicate that the data are normally distributed. The multicollinearity evaluation reveals no linear correlation among the independent variables, as shown by tolerance figures higher than 0.10 and VIF metrics below 10. The autocorrelation test indicates that the Durbin-Watson value lies in the range of  $DU < DW < 4 - DU$ . Furthermore, the heteroscedasticity test results indicate that the regression model does not endure from heteroscedasticity problems.

**Table 1. Descriptive Statistic Result**

	N	Minimum	Maximum	Mean	Std. Deviation
Audit Tenure	69	1	4	2,20	0,994
KAP Size	69	0	1	0,51	0,504
Audit Fee	69	19,09	24,24	21,2509	1,13190
Financial Statement Integrity	69	0,07	4,57	1,4335	0,91328
Valid N (listwise)	69				

Source: Processing results with SPSS 25 in 2026

Table 1 shows that the reliability of corporate reports varies significantly, with a lowest value of 0.07, a highest of 4.57, a average of 1.4335, as well as a standard deviation of 0.91328, where half of the sample is below the mean. Audit tenure has a mean of 2.20 (min 1, max 4), indicating that most firms have audit experience between one and two years. KAP size uses a dummy variable ranging from 0 to 1, with a average result of 0.51, which shows that 51% of all observations have a value of 1. Audit fees range from 19.09 to 24.24, showing an mean value of 21.2509 along with a std deviation of 0.91476, indicating high homogeneity.

**Table 2. Determinant Coefficient Test Results**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.440 <sup>a</sup>	0,194	0,156	0,83887

The statistical test presents an Adjusted R Square value of 0.156, which corresponds to 15.6%. This result suggests that audit tenure, public KAP size, audit fees simultaneously explain 15.6% of the variation in financial statement integrity. Meanwhile, the remaining 84.4% of the variation in financial statement integrity is affected by additional variables not covered framework

**Table 3. F-Test Results**

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	10,977	3	3,659	5,200	.003 <sup>b</sup>
Residual	45,740	65	0,704		
Total	56,717	68			

Source: Processing results with SPSS 25 in 2026

The F-test produced a significance value of 0.003, which is lower than 0.05. Therefore, it can be concluded that audit tenure, KAP size, and audit fees collectively exert a significant influence on the integrity of financial statements. The indicates that the regression model used is appropriate for examining the relationships among the variables.

**Table 4. t-Test Results**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-4,113	1,950		-2,109	0,039
Audit Tenure	0,225	0,103	0,245	2,191	0,032
Ukuran KAP	0,443	0,202	0,244	2,191	0,032
Audit Fee	0,227	0,090	0,281	2,516	0,014

Source: Processing results with SPSS 25 in 2026

Based on the partial regression analysis (t-test), results indicate a significance value of 0.032, falling under the 0.05 level, demonstrating that audit tenure significantly influences the validity of financial statements. Furthermore, the size of the KAP also records a significance value of 0.032, confirming a significant impact of KAP size on financial statement integrity. In addition, the audit fee variable demonstrates a significance value of 0.014, likewise falls below the 0.05 significance level, signifying that audit fees significantly influence the reliability of corporate reports.

Overall, these findings reveal that length of audit engagement, KAP size, as well as audit fees contribute positively to financial statement integrity, although the magnitude of their effects varies. Among these variables, public accounting firm size exhibits the strongest influence, suggesting that the capacity and reputation of larger audit firms have a crucial function in preserving the reliability and trustworthiness of corporate reports. These results imply that strengthening audit quality through appropriate audit tenure, engagement of larger audit firms, and adequate audit fees may effectively enhance the accuracy of budget reports.

## DISCUSSION

### *The Impact of Audit Tenure on Financial Statement Integrity*

Findings from result of t-test analysis reveal audit tenure exerts a positive significant impact over the reliability of corporate analyses. This finding suggests that a proportional duration of the auditor-client engagement contributes to higher reliability of corporate reports.

According to agency theory, the extent of the auditor's work may influence auditor independence, which in turn affects the quality of financial audits. An ideal audit period – neither excessively short nor overly long – allows auditors to gain sufficient understanding of the company's operations without compromising objectivity, thereby reducing the potential for agency problems. In the banking sector, the determination of an appropriate audit tenure is particularly critical due to the industry's strict regulatory environment and higher operational risk compared to other sectors. The results of this study are consistent with the findings of Yulianti et al. (2025) and S. Wulandari et al. (2021), who further report a positive significant relationship between audit tenure and the reliability of company reports. Hence, it can be inferred that establishing an appropriate audit is crucial for preserving the quality and trustworthiness of financial reporting in banking companies.

### ***The Impact of KAP Size on Financial Statement Integrity***

Findings from the t-test analysis indicate that KAP size exerts a positive and notable impact on the fidelity of corporate documentation. These results suggest that the engagement of larger audit firms, particularly Big Four firms, enhances the dependability and trustworthiness of corporate reporting. From an agency theory perspective, larger audit firms possess greater professional resources, higher levels of expertise, and more robust quality control systems, enabling them to reduce information asymmetry between management and shareholders while maintaining auditor independence throughout the audit process.

Within the banking sector, the function of large KAP becomes increasingly critical due to the sector's stringent regulatory environment and higher operational risks compared to other industries. The outcomes are consistent with those of Yulianti et al. (2025) and Neva et al. (2023), who also report a positive significant connection among public accounting firm size also the integrity of corporate reports. Hence, it can be inferred that the involvement of Big Four audit firms is crucial for ensuring audit quality also strengthening the ethical of company reports in banking companies.

### ***The Impact of Audit Fees on Financial Statement Integrity***

The t-test analysis reveals that audit fees exert a positive significant influence on the integrity of company reports. The outcomes suggest that higher audit fees enable auditors to devote greater effort and resources to ensuring the reliability of financial reporting. From an agency theory perspective, higher audit fees reflect a more intensive audit engagement, allowing auditors to allocate sufficient time and professional judgment in evaluating information provided by management to shareholders without compromising their independence, thereby reducing potential agency problems. In the banking sector, the determination of appropriate audit fees is particularly important due to the industry's complex operations, strict regulatory requirements, and elevated risk exposure. The findings are consistent with past research done by Nurmala et al. (2021) and Galinggung & Arieftiara (2024), which further illustrate that audit fees significantly enhance the integrity of financial statements. Thus, it can be inferred

that adequate audit fees are vital for ensuring high audit quality and upholding the integrity of financial reports in banking institutions.

The results of this study highlight the importance of audit tenure, KAP size, and audit fees as key factors in enhancing the integrity of financial statements in the banking sector. An appropriately determined audit tenure allows auditors to develop sufficient knowledge of the company's operations while maintaining professional independence, thereby reducing the likelihood of agency conflicts. In addition, the engagement of larger audit firms, particularly Big Four KAPs, supports higher audit quality through superior resources, professional expertise, and stronger quality control systems. Moreover, proportionate audit fees enable auditors to allocate adequate time and effort to perform comprehensive audit procedures, thereby enhancing the trustworthiness of financial reporting.

Based on an agency theory viewpoint, these findings indicate how the reliability of corporate reports can be best attained through effective interaction of audit tenure, KAP size, and audit fees. An optimal audit engagement period must be complemented by sufficient audit firm capacity and reasonable audit compensation to ensure audit effectiveness. Consequently, maintaining a balance among these three factors is essential for mitigating agency problems and safeguarding the standard of corporate reporting, particularly within the banking sector, which is characterized by high regulatory demands and elevated risk.

## CONCLUSIONS AND RECOMMENDATIONS

Drawing from the findings of data analysis regarding financial institutions registered on the IDX for 2022–2024 period, this study finds that audit tenure, KAP size, audit fees have a positive significant impact on the integrity of financial statements. An audit tenure within an optimal time frame enables auditors to acquire sufficient knowledge about the firm's conditions without compromising their independence, thereby enhancing audit quality. In addition, larger public accounting firms are supported by stronger resources, broader experience, and more robust quality control systems, which enable auditors to assess the fairness of financial information more comprehensively. Furthermore, proportionate audit fees allow auditors to allocate adequate time also attempts in executing audit tasks, hence maintaining the reliability and integrity of financial reporting.

The findings imply that improving financial statement integrity requires balanced management of key audit-related factors. Future research is encouraged to incorporate additional variables, such as profitability, firm size, or board composition, so as to gain a more comprehensive insight regarding factors influencing the reliability of corporate reports. Extending the observation period and expanding the research scope beyond the banking sector are also expected to produce more stable results and provide broader insights into the part of auditing in safeguarding financial reporting quality across industries.

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