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The Role of Green Intellectual Capital and Busy Director as Moderators of the Influence of Prudence and Audit Tenure on Integrated Reports

Tandry Whittleliang Hakki[1], Karvicha Akwila[2], Priccilya Jurjanta[3]
[1]Universitas Bunda Mulia, Jakarta, Indonesia, tandry.whittle.hakki@gmail.com
[2]Universitas Bunda Mulia, Jakarta, Indonesia, s11220016@student.ubm.ac.id
[3]Universitas Bunda Mulia, Jakarta, Indonesia, s11220065@student.ubm.ac.id

Corresponding Author: tandry.whittle.hakki@gmail.com[1]

Abstract: Financial reports are financial information of a company in an accounting period that can be used to describe the performance of a company (Kashmir in Gayatri). Financial reports are said to be good if they have integrity over the information contained therein. Along with the convergence of IFRS, the concept of conservatism is now replaced by prudence, what is meant by prudence in IFRS is that revenue recognition may be recognized even though it is still potential, as long as it meets the provisions for revenue recognition but still uses the principle of prudence in its recognition. After SAK adopted IFRS. This study aims to test the effect of Prudence, Audit Tenure on the Integrated Report and examine whether there is a role of Green Intellectual Capital and Busy Director as a moderation of the influence of Prudence, Audit Tenure on the Integrated Report carried out by the company. This study took the research population from financial sector companies listed on the Indonesia Stock Exchange for the 2019-2021 period. The type of data used in this study is secondary data in the form of company financial reports which are used as samples. The research method used in this study is a quantitative research method. The sample was selected using the purposive sampling method. To test the hypothesis, this research uses multiple linear regression analysis. Based on the results of this study, it shows that prudence has an effect on the integrated report, Audit tenure does not have an effect on the audit report, Green Intellectual capital strengthens the effect of Prudence on the integrated report but busy directors do not strengthen the effect of Prudence on the integrated report. Green Intellectual capital strengthens the effect of Audit Tenure on the integrated report but busy directors do not strengthen the effect of Audit Tenure on the integrated report

Keyword: Prudence, Audit Tenure, Green Intellectual Capital, Busy Director, Integrated Reports

INTRODUCTION

Financial statements are financial information of a company in an accounting period that can be used to describe a company's performance (Kashmir in Gayatri). Statement of Financial Accounting Concept (SFAC) No. 2 states that financial statements have integrity if

the information contained therein is presented fairly, unbiased, and honestly. To realize the integrity of financial statements, PSAK 2011 stipulates quantitative characteristics that must be possessed in order to be used in decision making.

Along with the convergence of IFRS, the concept of conservatism is now replaced by prudence, which means that prudence in IFRS is that revenue recognition may be recognized even though it is still potential, as long as it meets the provisions for revenue recognition but still uses the principle of prudence in its recognition. After SAK adopted IFRS, the IASB said that in fact neither prudence nor conservatism were the desired qualities of accounting information so they created IFRS in the hope that financial statements could be relevant and reliable.

Audit Tenure can affect the integrity of financial statements. Audit tenure is the length of time a Public Accounting Firm provides audit services to a particular client (Shockley, 1981). Sinason, et al (2001) in (Astria, 2011) found that the length of the audit engagement period is positively influenced by the type of audit firm. Flint (1988) in (Astria, 2011) argues that independence will be lost if the auditor is involved in a personal relationship with the client, because this can affect their mental attitude and their opinion. One of the threats that can eliminate auditor independence is a long audit engagement period (audit tenure). Since Indonesia uses a two-tier board system, this study will analyze the Board of Commissioners with several director positions as busy directors. According to the Financial Services Authority (OJK) Regulation of public companies in Indonesia No. 33 / POJK.04 / 2014, concerning concurrent positions, members of the Board of Commissioners must comply with article no. 24, namely if a member of the Board of Commissioners does not hold concurrent positions as a member of the Board of Directors, then the member of the Board of Commissioners concerned can become a member of the Board of Commissioners of up to four other public companies. Members of the Board of Commissioners can serve up to five committees of a public company at the same time, where the person concerned also serves as a member of the Board of Commissioners or a member of the Board of Directors.

Based on this, this study has two objectives, namely Analyzing the effect of Prudence, Audit Tenure on the Integrated Report and Analyzing the role of Green Intellectual Capital and Busy Director as a moderation of the effect of Prudence, Audit Tenure on the Integrated Report. The current study uses Green Intellectual Capital and Busy Director as moderating variables. This study chooses the variables Green Intellectual Capital and Busy Director as moderating variables because currently the Company applies related knowledge about environmental management, organizational ideas and as an intermediary in an environmentally friendly product innovation. We also use observations of Indonesian companies that follow a two-tier structure and have a unique setting, namely companies characterized by concentrated ownership and lower investor protection. Therefore, we hope that our research will contribute and provide the most accurate insights into other emerging markets with these characteristics as well. Harymawan, Nasih, Ratri and Nowland (2019) explained that Indonesia has a market where many Board of Commissioners and Directors of Indonesian issuers hold many positions which makes the majority of them classified as busy directors.

METHOD

Research Process Flow

Using the Explanatory case study method, namely explaining the influence between variables used through hypothesis testing with panel data techniques with the analysis method used in this study is the consideration of the pattern of influence between independent variables that are correlative and causal to determine the magnitude of the influence of the independent variable on the independent variable. This study used a population in the banking sector listed on the Indonesia Stock Exchange during the period 2017 to 2021 using the company's annual report (Annual Report). Based on the information obtained, there were 49 banking sector

companies during 2016 - 2021. The list of company names in that year was obtained from the Indonesia Stock Exchange website (idx.co.id). This method is a quantitative research sampling technique in the nonprobability sampling technique section.

Research Object

The variables used in this study are independent variables, dependent variables, and intervening variables. Independent variables are variables that cause or influence dependent variables. Independent variables in this study are Prudence, Audit Tenure. Dependent variables in this study are Integrated Report. Moderation variables in this study are Green Intellectual Capital and Busy Director. Control variables in this study are Managerial Commissioners, and Environmental Performance

Table 1. Research Object

Variable	Indicator	Formula	Scale
Y	Integrated Report	$IRit = \frac{\sum Xyit}{nit} \times 100\%$ Obeng et all (2020)	Ratio
X1	Prudence	$Prudence = \frac{(NI - CFO)}{TA}\ x(-1)$ Oktifia et.al (2020)	Ratio
X2	Audit Tenure	The term of office of a Public Accounting Firm (KAP) in providing audit services to its clients Nicolin & Sabeni, (2019)	Nominal
X3 (Variabel Moderating)	Green Intellectual Capital	$GIC = \frac{\sum Xyit}{nit}\ x\ 100\%$ (Setiawan & Purwanti, 2021)	Ratio
X4 (Variabel Moderating)	Busy Director	Value 1 = CEO is also a Commissioner Value 0 = CEO is not also a Commissioner Agustin (2021)	Dummy
X5 (Variabel Kontrol)	Kepemilikan Manajerial	$Kepemilikan\ Manajerial = \frac{\sum saham\ dimiliki\ direksi\ dan\ komisaris}{\sum Jumlah\ total\ saham\ biasa}\ x\ 100\%$ (Learemia et al., 2019)	Ratio
X6 (Variabel Kontrol)	Environmental Performance	Company Financial Performance with PROPER measurement proxy, with scoring obtained from the PROPER Report published by the Ministry of Environment and Forestry of the Republic of Indonesia, namely: Value 5: Gold Rank. Value 4: Green Rank. Value 3: Blue Rank. Value 2: Red Rank. Value 1: Black Rank. (Ramlawati, 2022)	Likert

Data Analysis Methods

Normality Test

According to Ghozali (2020), the normality test is used to determine whether the data used is normally distributed. One way to see normality is to use a histogram by comparing observations with a distribution that approaches a normal distribution. If the data distribution is normal, the line that describes the data will follow its diagonal line. Normality testing in research is carried out using the Kolmogorov-Smirnov statistical test.

Multicollinearity Test

The multicollinearity test is used to test whether the regression model finds a correlation between independent variables. The multicollinearity test is carried out using the tolerance value and Variance Inflation Factor (VIF) (Choiriyah and Damayanti 2020). A good regression model should not have a correlation between independent variables. The basis for making decisions based on multicollinearity is as follows:
If VIF <10 and tolerance> 0.1 then there is no multicollinearity
If VIF> 10 and tolerance <0.1 then there is multicollinearity

Multiple Linear Regression Analysis

The data analysis method used in this study is multiple linear regression. According to (Sugiyono, 2015) Multiple linear regression analysis is used by researchers, if researchers intend to predict how the condition (rise and fall) of the dependent variable (criterion), if two or more independent variables as predictor factors are manipulated. According to Imam Ghozali (2013:98) Regression analysis is used to measure the strength of the relationship between two or more variables, also shows the direction of the relationship between the dependent and independent variables. The accuracy of the sample regression function in estimating the actual value can be measured from its goodness of fit. Statistically, at least this can be measured from the coefficient of determination, F statistic value and t statistic value (Ghozali, 2013)

Hypothesis Testing

According to (Sugiyono, 2018) Hypothesis is a temporary answer to the formulation of research problems, usually arranged in the form of a question sentence. It is said to be temporary because the answers given are only based on relevant theories, not yet based on empirical facts obtained through data collection.

Data analysis in this study was carried out using the Structural Equation Modeling (SEM) method using Partial Least Square (PLS) assisted by smartPLS 3.0 software. The advantage of using PLS is that PLS is a powerful analysis method because it does not assume that data must be on a certain scale and the number of samples is small (Ghozali, 2011) This analysis is used to determine the effect of several independent variables (X) on the dependent variable (Y). Multiple linear analysis was conducted using determination coefficient test, t test, and F test. The regression model in this study is as follows:

$$\mathbf{Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_7X_5 + \beta_8X_6 + \varepsilon \ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots (i)}$$
$$\mathbf{Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3\,X_1{*}X_3 + \beta_4X_1{*}X_4 + \beta_5X_2{*}X_3 + \beta_6X_2{*}X_4 + \beta_7X_5 + \beta_8X_6 + \varepsilon \ldots (ii)}$$

Information:
Y = Integrated Report
α = Constanta
$\beta1 \ldots \beta8$ = Regression Coefficient
X_1 = Prudence
X_2 = Audit Tenure
X_3 = Green Intellectual Capital
X_4 = Busy Director
X_5 = Kepemilikan Manajerial
X_6 = Environmental Performance
ε = *error term*Error tolerance (a) is set at 5% with a significance level of 95%

Partial Effect Test (t-Test)

According to (Ghozali, 2018) the t-test is used to determine whether two unrelated samples have different average values and the t-test basically shows how far the influence of

one independent variable is individual in explaining the variation of the dependent variable. The t-test is done by comparing the difference with the standard error. The null hypothesis (H0) to be tested is whether a parameter (bi) is equal to zero, or H0: bi = 0, meaning whether an independent variable is not a significant explanation of the independent variable. The alternative hypothesis (Ha) of a variable parameter is not equal to zero or Ha: bi≠0.

The test is carried out using a significance level of 0.05 (α=5%). Acceptance or rejection of the hypothesis is carried out with the following criteria: Criteria for accepting the hypothesis:
1) If the significant value is <0.05 and tcount> ttable, then H1 is accepted
2) If the significant value is> 0.05 and tcount <ttable, then H1 is rejected

Simultaneous Influence Test (F Test)

According to (Ghozali, 2018) The f statistical test basically shows whether all independent variables included in the model have a joint influence on the dependent variable. To test these two hypotheses, the F statistical test is used: Quick look: if the F value is greater than 4 then Ho can be rejected at a 5% confidence level, in other words we accept the alternative hypothesis, which states that all independent variables simultaneously and significantly affect the dependent variable.

RESULTS AND DISCUSSION

The following are descriptive statistics of each variable studied.

Table 2. Descriptive Statistics

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PRUD	121	0.32	3.20	2.99	1.67088
AUD_TEN	121	1.00	5.00	2.2123	0.76516
GRE_INC	121	0.156	0.653	0.423	0.48875
BUS_DIR	121	0.00	1.00	0.6058	0.23211
INT_REP	121	0.321	0.777	0.543	0.35443
KEP_MAN	121	0.012	0.786	0.232	0.31112
E_P	121	1	4	0.421	0.21211
Valid N (listwise)	121				

Source: SPSS Processed Data (2024)

Normality Test

The following are the results of the normality test.

Table 3. Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		121
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.4524092
Most Extreme Differences	Absolute	.123
	Positive	.032
	Negative	-.123
Test Statistic		.253
Asymp. Sig. (2-tailed)		.912[a]
a. Test distribution is Normal.		
b. Calculated from data.		

Source: Data processed by Researchers (2024)

Based on the research results, we can see that the significance value (Asymp. Sig. (2-tailed)) is 0.912 or greater than 0.05, which means that the data used for this study is normally distributed.

Heteroscedasticity test

The following are the results of the heteroscedasticity test

Table 4. Heteroscedasticity test

Coefficients[a]					
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	T	Sig.
1	(Constant)	.304	.630		.483	.730
	PRUD	-.193	.059	-.746	-3.280	.661
	AUD_TEN	.468	.225	1.599	2.077	.783
	GRE_INC	.271	.082	.812	3.312	.419
	BUS_DIR	-.589	.203	-1.694	-2.899	.533
	KEP_MAN	.368	.225	1.599	5.077	.983
	E_P	.271	.082	.812	5.312	.819

a. Dependent Variable: Abs_RES

Source: Data processed by Researchers (2024)

From the table above, it can be seen that the significant value of the t-test of all independent variables with Absolute Residual (ABS_RES) is more than 0.05. So it can be concluded that in the regression model of this study there is no heteroscedasticity problem.

Multicollinearity Test

The following are the results of the multicollinearity test

Table 5. Multicollinearity test

Coefficients[a]							
	Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
Model	B	Std. Error	Beta	T	Sig.	Tolerance	VIF
(Constant)	5.291	1.063		4.980	.000		
PRUD	1.583	.320	.602	5.451	.000	.709	3.391
AUD_TEN	1.868	.380	1.838	4.918	.000	.793	3.521
GRE_INC	3.540	.138	-.466	-3.913	.000	.719	3.906
BUS_DIR	1.374	.343	-1.138	-4.010	.000	.761	3.019
KEP_MAN	3.540	.138	-.466	-3.913	.000	.719	2.906
E_P	1.374	.343	-1.138	-4.010	.000	.761	2.019

a. Dependent Variable: INT_REP

Source: Data processed by Researchers (2024)

In the table above, we can see that there are no independent variables that have a Tolerance value of less than 0.1 and there are no independent variables that have a Variance Inflation Factor (VIF) value of more than 10. So it can be concluded that there is no multicollinearity between independent variables in the regression model.

Autocorrelation Test

The following are the results of the Autocorrelation test

Table 6. Autocorrelation Test

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.794[a]	.700	.695	.757	2.003

a. Predictors: (Constant), PRUD, AUD_TEN, GRE_INC, BUS_DIR, KEP_MAN, E_P

b. Dependent Variable: INT_REP

Source: Data processed by Researchers (2024)

The Durbin Watson value (d) in the data processing of this research result is 2.103, which means du < d < 4-du, namely: 1.6932 < 2.003 < 2.3068, this result shows that there is no autocorrelation in this research model.

Hypothesis Test

The following are the regression results.

Table 7. Regression Test

Coefficients

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	3.432	9.807		2.425	.016
	PRUD	1.527	.099	.587	5.323	.000
	AUD_TEN	1.154	.279	.151	.120	.605
	GRE_INC	.527	.099	.587	4.323	.000
	BUS_DIR	.154	.279	.151	4.120	.000
	KEP_MAN	.227	.099	.587	3.323	.002
	E_P	.254	.279	.151	3.120	.002
	PRUD*GRE_INC	2.565	.169	.487	3.483	.030
	PRUD*BUS_DIR	.127	.523	1.761	.063	.400
	AUD_TEN *GRE_INC	1.020	.001	.867	2.825	.000
	AUD_TEN *BUS_DIR	2.066	.051	2.833	1.308	.193

Dependent Variable: INT_REP

Source: Data processed by Researchers (2024)

Based on the results above, the following equation can be made:

INT_REP = 13.432 + 1.527 PRUD + 1.154 AUD_TEN + 0.527 GRE_INC + 0.154 BUS_DIR+ 2.565 PRUD*GRE_INC + 0.127 PRUD*BUS_DIR+ 1.020 AUD_TEN*GRE_INC + 2.066 AUD_TEN*BUS_DIR

Based on the results of this study, it shows that prudence has an effect on the integrated report, Audit tenure does not have an effect on the audit report, Green Intellectual capital strengthens the effect of Prudence on the integrated report but busy directors do not strengthen the effect of Prudence on the integrated report. Green Intellectual capital strengthens the effect of Audit Tenure on the integrated report but busy directors do not strengthen the effect of Audit Tenure on the integrated report

Coefficient of Determination Test (R2)

The purpose of conducting the coefficient of determination (R2) test is to evaluate the extent to which the independent variable is able to explain the dependent variable. The value of this test is between zero and one. If the resulting gain is close to 1, then the independent variable is better at explaining the dependent variable. If the gain is getting smaller, then the chance of the independent variable providing an explanation of the dependent variable is weak. The test results are presented in the following table:

Table 8. Coefficient of Determination Test

Model	*Adjusted R Square*
1	0,355

The Adjusted R-Square result is 0.355, which means that the dependent variable (Integrated Report) can be explained by the independent variable, namely 35.5%, while the remaining 64.5% is explained by other variables that are not included in this research.

CONCLUSION

Based on the results of this study, it shows that prudence has an effect on the integrated report, Audit tenure does not have an effect on the audit report, Green Intellectual capital strengthens the effect of Prudence on the integrated report but busy directors do not strengthen the effect of Prudence on the integrated report. Green Intellectual capital strengthens the effect of Audit Tenure on the integrated report but busy directors do not strengthen the effect of Audit Tenure on the integrated report.

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