EFFECT OF COMPANY AGE, AUDIT QUALITY, LEVERAGE AND PROFITABILITY ON EARNINGS MANAGEMENT

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Abstract:	This research aims to test the impact of Company Age, Audit Quality, Leverage and Profitability on Earnings management on Indonesian Stock Exchange-listed Retail and Wholesale Trading Companies for the years 2016-2020. The study used data obtained from financial statements. The trade sector, which is listed on the Indonesia Stock Exchange, is the focus population for this study. The sample selection technique used is purposive sampling with several criteria that have been determined, the sample data obtained by 18 companies with the period 2016-2020. SPSS version 25 was utilized for data analysis, and the traditional assumption test of heteroskedasticity multicollinierity, normality test, correlation and determination coefficient test, simultaneous test, and partial test were used. This research showed that company age had a significant positive impact on earnings management, audit quality had a significant negative impact on earnings management, leverage had no significant impact on earnings management and profitability had a positive impact on earnings management.
Keywords:	*company age; audit quality; leverage; profitability and earnings management*

1. Introduction

Accounting professionals are well-versed in the practice of "earnings management." Conflicts of interest between agents, as portrayed in agency theory, can lead to unethical methods of managing earnings. The fairness of the presentation of financial statements can be affected by earnings management practices, so that financial statements can be misleading when they are used for the wearer's benefit. Accounting methods chosen by management can be a form of earnings management, but it is not necessarily linked to manipulating data or accounting information. If profits generated on an accrual basis fall short of expectations, management will take advantage of the latitude provided by accounting standards to adjust profits.

According to (Nahar & Erawati, 2017) said that the company has had high business growth and was motivated to conduct earnings management practices by manipulating its profits before the company's financial expenses were reported. However, information about profits is often a target of engineering through the opportunist actions of management to maximize satisfaction because of the tendency of parties who pay attention to profits and

rights are realized by management, especially management whose performance is measured based on the profit information.

The progress of a company's performance can be assessed through the company's ability to maximize or achieve profit, because profit is one of the main indicators used to measure performance and also at the same time is management accountability. Earnings management which is often known by the foreign term earnings management is an act of intervention deliberately carried out by natural management of the process of preparing financial statements, this method can increase or decrease profits without being associated with an increase or a decrease in the economic profitability of the company for the long term. The goal is for the management to benefit. When the company is unable to achieve the expected profit, it can trigger managers to carry out unhealthy practices in companies such as earnings management.

There are many factors that can make managers do earnings management, such as company age, the quality of audits, leverage and profitability. Long-established companies show stability and investors can review the company's performance year after year. New companies will have access to more limited external funding than experienced companies. Age will progressively undercut the company's performance (Loderer & Waelchli, 2011). The company's aging phenomenon deals with organizational rigidity that makes it difficult for companies to find, accept and implement signals of innovation from the market. Company age is the time owned by the company starting from its establishment until an unlimited time.

Conducting an audit of financial statements is one of the efforts to monitor earnings management practices. Auditing is a process by independent parties to examine a company's financial statements, documents and supporting evidence critically and systematically. In this research the audit quality is measured by public accounting firm, namely public accounting firm Big Four and Non Big Four. Public accounting firm Big Four in Indonesia includes KPMG, E&Y, PWC and Deloitte. The high quality of audits that are expected to increase investor confidence in the company's financial statements. Auditors are believed to be able to detect errors better, so as to improve the efficiency of presenting financial statements. Audited financial statements are expected to lower the company's earnings management practices.

A company's leverage ratio has a direct correlation to its earnings management techniques, which means investors will view the company's lowest leverage ratio. Consequently, a lower leverage ratio means a lower risk. This means that a company that has an excessive leverage ratio is more likely to engage in earnings management as a means of avoiding loan default. When calculating a company's debt-to-equity ratio, leverage can be a useful tool.

The ability of a business to generate net income in relation to sales, total assets, and its own capital is referred to as "profitability" (Tala & Karamoy, 2017). If the profitability generated by the company is high, it means that the company managed to get a good profit. Good corporate profits tend to reduce management motivation in performing earnings management practices. This research are expected to provide benefits for the company in avoiding earnings management that can harm stakeholders. For investors, so that this research can be a matter of consideration and input in future investment decision making.

2. Literarure Review

Earnings management

According to (Schroeder, Clark, & Cathey, 2014; Arnas, Y, 2021), Earnings management is an effort by a firm manager to impact a company's profits in the short term for a variety of purposes, including influencing the stock market, raising management compensation, lowering the risk of loan default, and avoiding regulatory involvement. The Modified Jones Model is used as a proxy for earnings management. According to (Amelia & Hernawati, 2016) earnings management is an accounting policy chosen by managers to influence profits. Due to the abuse of the policy, earnings management practices have become natural because managers will do the practice if their company's financial condition decreases greatly.

Company Age

The company's age is the time it has been in operation since its inception. In theory, investors will trust a long-established company more than a freshly founded company. This is because a longer-established company is considered to provide a bigger profit margin than a newly established company.

As time goes on, companies will discover things they can do well and learn how to do things well. Loderer & Waelchli, 2011 concluded that age progressively decreases performance. New companies are the best, but then profits will start to fall and eventually they won't be able to compete with midsize companies.

Audit Quality

Quality audit is the process of auditing financial statements by qualified auditors to find and report material errors resulting in quality information (Rahmawati, Khikmah, & Dewi, 2017). Quality auditing can reduce earnings management practices because audited financial statements with Public accounting firm big four are able to provide better audit quality assurance so as to prevent the company from doing earnings management. Public accounting firm Big Four consists of Deloitte Touche Thomatsu, Klynveld Peat Marwick Goerdeler, Price Waterhouse Coopers, and Earnest & Young.

Leverage

Leverage is the ability of a company to use funds that have a fixed burden or debt effectively so that it can obtain an optimal level of business income (Kalbuana, N, 2021; Santoso, 2019; Prasetyo, B; 2021; Yanti, 2020). By utilizing leverage, one hopes to increase earnings above the value of the asset being leveraged and the source of the funding it was borrowed from. So the use of leverage will increase profits for shareholders. Conversely, leverage can also increase the risk of profit. The usage of leverage will reduce shareholder returns if the company's fixed costs are less profitable. Usually the company will report higher profits to keep the company's reputation in the public eye. This is done because the high leverage ratio is generally difficult to obtain additional funds from external parties, because external parties will assess that the company will be threatened with debt repayment failure (Fandriani & Tunjung, 2019).

Profitability

Profitability is a measure of how well a business is able to operate its operations while still generating a net profit (Yohana, etc, 2021). Profitability ratio is used to measure a company's revenue or operational success over a specified time period. The profitability ratio in the study used the Return on Assets (ROA) proxy. Revenue affects a company's ability to secure

funding through debt and equity. Revenue also affects liquidity and a company's ability to grow.

Research Hypothesis
1. Company Age, Audit Quality, Leverage and Profitability have a significant impact simultaneously on Earnings management.
2. Company age has a significant positive impact on Earnings management.
3. Audit Quality has a significant positive impact on Earnings management.
4. Leverage has a significant positive impact on Earnings management.
5. Profitability has a significant positive impact on Earnings management.

3. Research Method
The population in this research is a company registered with the IDX in 2016-2020. Purposive sampling was used in this study, with criteria including:
1. Retail and wholesale trading companies registered with IDX for the period 2016-2020.
2. Consistent retail and wholesale trading companies published their full financial statements on the Indonesia Stock Exchange (IDX) during the period 2016-2020.
3. Retail and wholesale trading companies that did not suffer net losses during the period 2016-2020.
4. Retail and wholesale trading companies that do not use the USD exchange rate.
5. Retail and wholesale trading companies that have complete data needed in the study during the period 2016-2020 so that 67 observation data obtained with sample data obtained are as many as 18 companies because there are 25 companies that experience losses in net income, 20 companies that do not have the necessary data completeness and 4 companies that use usd exchange rate, so that it is removed from the variable at the time of data processing.

The variables used in this study are two types, namely independent variables and dependent variables. The following is an operational definition and measurement of variables.

Dependent Variables
Earnings management (Y)
The dependent variable in the study was earnings management. The earnings management calculations in this study used a modified jones model. To identify discretionary accrual (Agustia & Suryani, 2018)
1. Determine the Total Accrual (TAC) value
   TACit = Nit – CFOit
   Information :
   TACit   : Total accrual of company i in year t
   Nit   : Net income of the company i in the year t
   CFOit : Cash flow from the company's operating activities i year t
2. Total Accrual estimated by OLS regression equation (Ordinary Least Square)
   $$TCA_{it}/A_{it-1} = \beta1\ (\ 1/A_{it-1}\ ) + \beta2\ (\ \Delta REV_{it}/A_{it-1}\ ) + \beta3\ (\ PPE_{it}/A_{it-1}\ )$$
   Information :
   TCAit   : Total current accrual company i in year t
   Ait-1   : The company's total assets in year t-1

$\beta1\beta2\beta3$: Regression coefficient
$\Delta REVi$: Changes in the company's revenue in the year t
$PPEit$: Plant, Property and Equipment the company's in the year t

3. Calculate Non Discreationary Accruals (NDAC) as follows:

$$NDACit = \beta1\left(1/Ait{-}1\right) + \beta2\left(\left(\Delta REVit - \Delta RECit\right)/Ait{-}1\right) + \beta3\left(PPEit/Ait{-}1\right)$$

Information :
$NDACit$: Non Discretionary Accruals company i in period t
$\beta1\beta2\beta3$: Regression coefficient
Ait-1   : The company's total assets in year t-1
$\Delta REVi$: Changes in the company's revenue i in the year t
$\Delta RECit$: Changes in the company's receivables i in year t
$PPEit$: Plant, Property and Equipment the company's in the year t

4. By using regression coeisien above discretionary current accruals (DAC)

$$DACit = \left[TAC/Ait{-}1\right] - NDACit$$

Information :
$DACit$: Changes in the company's revenue i in the year t
TAC : Total accrual perusahaan
Ait-1   : The company's total assets in year t-1
$NDACit$: Non Discretionary Accruals company i in period t

Independent Variables
Company Age (X1)
According to Agustia & Suryani, 2018, company age can be known from the difference in research years with the year of the company's establishment. Company age can be stated by the following formula:

Company Age = The Year of the Research – The Year the Company Started

Audit Quality (X2)
The quality of the audit can be measured using the proxy size of the Public Accounting Firm. The size of the Public Accounting Firm is described with a dummy variable. Companies that use the services of The Big Four Public Accounting Firm are indicated by code 1, while companies that use the services of non-big four public accounting firms are indicated by code 0 (Rahmawati et al., 2017).

Leverage (X3)
In this study Leverage is measured by debt to total asset or debt ratio. Leverage is calculated by the following formula:

| Total *Debt to Total Asset*	=	Total Liabilities
		Total Assets

Profitability (X4)
The calculation of profitability ratio in this study uses Return on Asset (ROA). The return on asset (ROA) formula is as follows:

Return on Asset	=	Net Income	X 100%
		Total Asset	

The formulation of the model in the research is titled "Company Age, Audit Quality, Leverage And Profitability On Earnings Management ". Dependent Variable Relationship (Y) is associated with an independent variable (X) used in the equation: Effect of Company Age, Audit Quality, Leverage and Profitability On Earnings Management

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$$

Figure 1. Hypothetical Framework
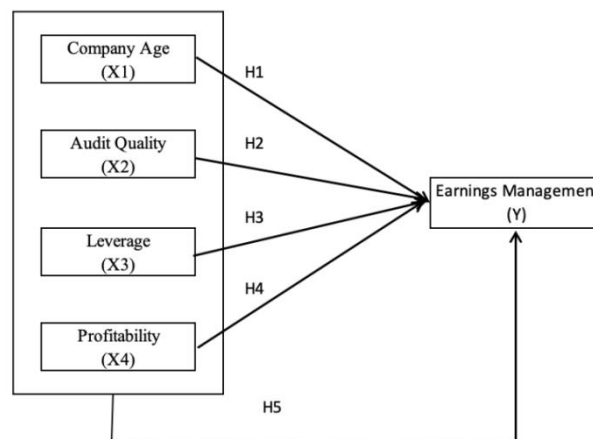
4. Results and Discussion
4.1 Results
Partial Signification Test (t-test)
Basically the statistical test t shows how influential independent variables individually explain dependent variables. The table data above obtained the following results:

Table 1
T-test

	Model	Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	-0.144	0.036		-4.053	0.000		
	X1 = Company age	0.003	0.001	0.537	5.866	0.000	0.874	1.145
	X2 = Audit quality	-0.056	0.022	-0.245	-2.584	0.011	0.813	1.229
	X3 = Leverage	-0.100	0.056	-0.179	-1.792	0.077	0.729	1.372
	X4 = Profitability	0.676	0.214	0.293	3.155	0.002	0.846	1.181
a. Dependent Variable: Y = Earnings management								

Coefficients^a — **Coefficients[a]**

Secondary research data is said to be free from multilinearity problems if the Collinearity Statistics column shows tolerance results above 0.1 and Inflation Factor (VIF) Variation values of no more than 10 (<10). From the results of the study that researchers conducted the data obtained tolerance results produced entirely above 0.1 and vif results are not more than 10 (<10). This means that research data is free from multi-collocity problems. Based on the table above can be created regression equations as follows:

$$Y = -0{,}144 + 0{,}03\, X1 - 0{,}056\, X2 - 0{,}100\, X3 + 0{,}676\, X4 + e.$$

Simultaneous Signification Test (F-test)

Table 2
F-test

ANOVAª						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	0.425	4	0.106	12.945	0.000ᵇ
	Residual	0.698	85	0.008		
	Total	1.124	89			
a. Dependent Variable: Y = Earnings management						
b. Predictors: (Constant), X4 = Profitability, X2 = Audit quality, X1 = Company age, X3 = Leverage						

The results of the statistic F test in the table above show an F value of 12.945 and with a signifikat level of 0.000 that is lower than 0.05. Thus hypothesis 1 is accepted which means independent variables in this study, namely company age, the quality of audits, profitability and leverage simultaneously or together have a significant impact on dependent variables, namely earnings management in trading sector companies in 2016-2020.

Correlation and Determination Coefficient Test

Table 3.
Correlation and Determination Coefficient Test

Model Summaryᵇ					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.615ª	0.379	0.349	0.0906417	1.517
a. Predictors: (Constant), X4 = Profitability, X2 = Audit quality, X1 = Company age, X3 = Leverage					
b. Dependent Variable: Y = Earnings management					

The table above shows that the correlation coefficient (R) is 61.5%. This indicates a fairly strong influence between independent variables and dependent variables. The coefficient of determination (Adjusted R Square) is 0.349. This shows the ability of the company's age variables, audit quality, leverage and profitability to explain the dependent variables of earnings management is 34.9%. The remaining 65.1% was explained by other variables outside the model not described in this study.

4.2 Discussion

Age of the Company

Through the results of the stastistic test t for company age obtained a value of t 5,866 with a significant level of 0.000. The value means that $0.000 < 0.05$. Based on these results show that company age has a significant impact on earnings management so that hypothesis 2 is accepted.

The longer a company has been in business, the more opportunities there are for earnings management. The company's age determines how long it will be able to compete in its industry. A long-established company has a reputation and strives to maintain it and has the ability to minimize costs and improve the quality in production of its experience, so that the company will be better able to make a profit (Yunietha & Palupi, 2017).

The results of this study are in line with the results of research owned by Agustia & Suryani, 2018 and research owned by Sakdiyah, Salim, & Rahman, 2020 which states that company age has a significant impact on earnings management. This research contradicts the research of Nabiilah Ramadhani (2019) and M. Fahad Fajari (2019) which states that company age negatively affects earnings management.

Audit Quality

Through the results of the t statistical test for audit quality obtained a value of t -2,584 with a significant level of 0.011. The value means that $0.011 < 0.05$. Based on these results showed the audit quality had a significant negative impact on earnings management so hypothesis 3 was rejected.

Quality audit results affect trust for users of financial statements. In general, people are of the view that quality audits conducted by large public accounting firms have expertise including education, experience, training to make them experts in accounting and auditing so that they will conduct assessments objectively in accordance with applicable audit standards. Experienced and more expert auditors are considered better able to detect fraud that can occur in the company's reported financial statements. This will help users of the company's financial statements, especially investors, to replace or know the actual condition of the company and trigger managers to present financial statements with actual circumstances.

The results of this study are in line with research owned by Viana Fandriani and Herlin Tunjung (Fandriani & Tunjung, 2019) which states that the quality of audits has a significant negative effect on earnings management. This research contradicts the research of Astuti, 2017, Felicya & Sutrisno, 2020, and Kalbuana et al., 2020 who stated that the quality of audits has no impact on earnings management.

Leverage

Through the results of the statistical test t for leverage obtained the value t -1,792 with a significant level of 0.077. The value means that $0.077 > 0.05$. Hypothesis 4 was rejected as a result of these findings, which revealed that leverage had no impact on earnings management.

On the basis of statistical evidence, it can be known that the company's leverage in trading companies listed on the Indonesia Stock Exchange doesn't impact managers in carrying out old management practices. This means that if the company has high leverage, then the profit manager's actions carried out by the manager will remain or constant. It is possible to conclude from descriptive statistics that the average firm has safe leverage,

meaning that the company is paying off debts used to finance the company's assets, and therefore the manager is not driven to perform earnings management at all. This is due to the fact that the company does not necessitate activities that can aid the organization in certain scenarios. Debts used to fund assets of the company are safe or secure, and the company will be able to repay them.

Astuti, 2017 found that leverage had no influence on earnings management, which is consistent with this research. This research is not in line with the research of (Agustia & Suryani, 2018, Fandriani & Tunjung, 2019 and Fajari 2019) which states that the leverage has a significant positive impact on earnings management.

Profitability
The statistical test for profitability yielded a t value of 3.155 with a significant rate of 0.002 across its results. The value means that $0.002 < 0.05$. Based on these results show that profitability has a positive impact on earnings management so hypothesis 5 is accepted.

Earnings management can be influenced by profitability since managers are more likely to conduct earnings management initiatives when profitability is low. Managerial actions tend to focus on minimizing the company's income in order to maximize the company's income (income maximization) (profit maximization). Managerial behavior aimed at minimizing corporate tax obligations through income minimization is motivated by tax considerations, whereas maximizing manager bonuses through income maximization results in better company performance, increasing the company's value and delaying the occurrence of debt agreement violations. You can take over the business.

This research is in line with research owned by Sakdiyah et al., 2020 which states that profitability has a significant positive effect on earnings management. This research is not in line with the research of Agustia & Suryani, 2018, Fandriani & Tunjung, 2019 and Astuti, 2017 which stated that profitability had no significant impact on earnings management.

5. Conclusion
On the basis of research and discussion on company age, audit quality, leverage and profitability simultaneously or together significantly affect the dependent variables, namely earnings management in trading sector companies in 2016-2020. While partial (t test) company age and profitability have a significant positive influence on earnings management, but audit quality and leverage has no impact on earnings management in in trading sector companies in 2016-2020. Advice to the researchers next, can conduct research with other variables that become determining factors in profit management such as audit lags, company size, taxation etc.

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