

The Effect of Audit Quality, Audit Independence, and Audit Committee's Effectiveness on Earnings Management (Empirical Study of Manufacturing Companies in the Consumer Goods Industry Sector Listed on

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16-18 June 2023 - USA

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ABSTRACT E-BOOK

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Presentation

We are delighted to introduce **Acacia University, Sekolah Tinggi Manajemen IPMI (IPMI - International Business School), Mohanlal Sukhadia University, Samarkand Branch of Tashkent University of Economics, International Vision University, Alfred Nobel University, International Gorazde University, Nişantaşı University, University of Prizren, Cyprus West University, Insec, NCM Publishing, CI¹ Tekmer, Universitas Bhayangkara, Knowledge Laboratory and Ostim Technical University** served as the vehicle of dissemination for a showpiece of articles at the **International CEO (Communication, Economics, Organization) Social Sciences Congress (CEO SSC 2023, Arizona, USA)** that was held online on June 16-18, 2023. CEO Congress aims to provide a platform for discussing the issues, challenges, opportunities and findings of **Communication, Economics, Organization and Social Science** research. The organizing committee with feedback from the division chairs and the members of the **scientific committee** foresaw an opportunity and research gap in the conference theme, that pitches for pressing issues in the business world.

Presentations are in Turkish & English & Indonesian. With the participation and contributions of academics from **31 countries: Albania, Argentina, Azerbaijan, Bangladesh, Belarus, Bosnia and Herzegovina, Canada, Cuba, Ethiopia, Hungary, India, Indonesia, Iran, Ireland, Kosovo, Kyrgyzstan, New Zeland, Pakistan, Palestine, Philippines¹ Poland, Portugal, Romania, Russia, Spain, Thailand, TRNC, Türkiye, Ukraine, USA, Uzbekistan.** It is a great privilege for us to present the Abstract Book of **CEO SSC 2023** to the authors and delegates of the conference.

Several manuscripts from prestigious institutions could not be accepted due to the reviewing outcomes and our capacity constraints. Participation from **141 different institutions or universities.** The 3 days long conference gathered close to **464 national and international attendees** to enliven a constellation of contributions. **89** papers of the **274** papers approved to present at the congress are outside of Türkiye. **68% of the papers presented at the congress are from outside Türkiye.** 6 awards were issued to distinguished papers, and a total of **274 oral presentations.**

On the day of completion of this journey, we are delighted with a **high level of satisfaction and aspiration.** It is important to offer our sincere thanks and gratitude to a range of organizations and individuals, without whom this year's conference would not take place. This conference would have not materialized without the efforts of the contributing **authors for sharing the fruit of their research and the reviewers for scrutinizing,** despite their busy schedules. We also thank **our members and colleagues who accepted the duty to participate in the Scientific Committee** and for their valuable help in the screening, selecting, and recommending best contributions.

All presentations made during the congress were published on the social media accounts of the CEO Congress.



6th International CEO Communication, Economics, Organization & Social Sciences Congress

The Effect of Audit Quality, Audit Independence, and Audit Committee's Effectiveness on Earnings Management (Empirical Study of Manufacturing Companies in the Consumer Goods Industry Sector Listed on the Indonesia Stock Exchange in 2019 – 2022)

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ABSTRACT

This research is aimed to know whether audit quality, audit independence, and audit committee's effectiveness on earnings management. The method of this research is quantitative research by using multiple linear regression analysis. This research used secondary data taken from financial statement and auditor's report of a company and stock prices data. The sample of this research is 44 sample in Indonesia Stock Exchange 2019 – 2022. This research using SPSS tools. The result shows audit quality has significant effect on earnings management, whereas audit independence and audit committee effectiveness haven't significant effect on earnings management, and the result shows of audit quality, audit independence, and audit committee's effectiveness have a simultaneous effect on earnings management.

Keywords: Audit Quality, Audit Independence, Audit Committee's Effectiveness, Earnings Management.

INTRODUCTION

Financial reports are a major issue and a source of misuse which has a negative impact on interested parties. Financial reports are intended to inform investors and creditors in making decisions regarding investment funds. The accrual basis is preferred in preparing financial reports because it provides a more logical and A realistic representation of a company's actual financial state, and the usage of the accrual basis will allow management to choose accounting policies in their own way so long as they adhere to the applicable Financial Accounting Standards (Sitanggang and Purba, 2022).

A strategy for selecting accounting is earnings management concepts that aim to modify profit information using income smoothing or smoothing earnings. Earnings management does not adhere to generally accepted accounting principles in principle as long as the earnings management report has a tremendous impact on the complete financial statement content; but if the influence of earnings management is not significant or immaterial, it can be stated that the financial statements are unqualified. Nguyen et al. (2021) stated that the behavior of earnings management will result in reduced quality and reliability of information on financial reports.

Audit quality can be measured by using KAP (Big 4 and non-big 4) auditing and specialization of the auditor business, high-quality auditing functions as a deterrent to successful earnings management, because if this misreporting is caught and revealed, management's reputation would be ruined and the company's worth will decline (Agustina, 2020) with audit quality increasing for the better, a sense of trust will arise between the auditor and the client (Julius et al., 2020).

Audit independence is a condition where the auditor performs his duties impartially to anyone with integrity, and maintains an attitude of professional skepticism (Sari, 2011). Independent auditors must have an independent attitude when providing audit services to parties who use financial reports. In addition, the independence of the internal auditors is an important factor for assessing the quality or quality of the audit services produced. Rahmawati and Isynuwardhana (2023) describe independent commissioners can assist in providing the consistency and objectivity required for a business to survive and prosper.

OJK Regulation Number 17/POJK.04/2020 regarding the Establishment and Guidelines for the Implementation of the Work of the Audit Committee Eimitein or Public Affairs governs audit committee⁴ in Indonesia. POJK Number 17/POJK.04/2020 regulates the duties and responsibilities of the Audit Committee and members of the Audit Committee which are expected to provide benefits to the company and increase added value to audit performance. Cahyono and Saraswati (2022) stated that in the existence of an audit committee contained in the Financial Services Authority regulations. The minimal number of audit committee members is specified to be three.

This study's problem is to determine whether earnings management benefits from audit committee effectiveness and independence⁵. This research has the following objectives: (1) to intuitively understand the influence of audit quality on the management of earnings; (2) to conduct an independent evaluation of the audit's impact on earnings management; and (3) to conduct an independent evaluation of the impact of audit committee efficiency on earnings management.

1. LITERATURE REVIEW

1.1 Principal Agency Theory

Agency theory, as stated by Jensen and Meckling in (1976), outlines the contractual relationship that exists between agents and principals. An agent is an individual or a group of people acting in the interest of a principal who can be an owner, decision maker, or shareholder who gives authority to agents to carry out their duties and responsibilities. However, there is an

agency dilemma, where agents tend to act in their interests related to money motivation, job security, or career development. Thus, The interests of agents are not always aligned with those of principals. which, as explained in the paper Agency Problems and Residual Claims by Fama & Jensen (1983), can result in conflicts of interest and inefficient resource utilization.

1.2 Earnings Management

Earnings management, as defined by Sulistyanto (2008), is a firm action management manipulates profits reported in financial statements by managing financial statements in a manner that does not adhere to proper accounting principles. Earnings management is one of the elements that can undermine financial statement credibility and increase the distortion of financial reports, as well as disrupt the confidence of financial statement users in financial reports (Marzuqi and Latif, 2010) Earnings management is carried out, as stated by Djanegara (2017), through the manipulation of expenses, the selection of transaction timing, and the selection of accounting policies that result in higher profits.

1.3 Audit Quality

Agustina (2020) stated auditors with high quality can detect and have the ability to prevent earnings management practices, if a company practices earnings management, the auditor can provide opinions other than unqualified opinions. In other words, it reflects reliability, while the ability and competence of the auditor focuses on the ability of the auditor to detect and report material misstatements in the financial statements. The better the audit quality, the more likely the financial report has a high level of presentation accuracy. All correct information will be disclosed to reduce miscommunication between management and investors (Djanegara, 2017).

1.4 Independence Audit

Audit committee independence is a major factor in most audit committee research. Members of an independent audit committee will guarantee superior financial reporting. Pangestika and Murdianingrum (2014) stated independence is a condition in which an auditor or financial consultant can carry out their duties professionally and objectively without any impartial influence from other parties, such as company management or clients served (Mulyadi, 2001). An independent mental attitude is as important as the expertise in accounting practice and accounting procedures that an auditor must possess. Auditor independence must be able to disclose factual information about reports written by management. Auditor independence is reflected in the interests of the client.

Client interest is a measure of audit quality to test the auditor's independence to depend economically to reduce auditor independence (Chen *et al.*, 2010). Antonius (2012) found that even though Public Accountant has a level of economic dependence on its customers, Public Accountant can still maintain its reputation (reputation protection). There are 2 reasons for client importance (Wahyani, 2012). First, because economic dependence elements exist, The audit quality is more beautiful the more important the client is to the auditor. Second, due to fraud protection, the audit's quality increases with the client's importance to the auditor or Public Accountant aspect. This shows that the auditor still maintains independence even though the client is important.

1.5 Audit Committee Effectiveness

Dezoort et al. (2002) revealed that what influences the timeliness of submission of financial reports is a significant factor in an An efficient audit committee on the audit committee's efficiency, as determined by the Blue Ribbon Committee (BRC). Nuresa and Hadiprajitno (2013) states the effectiveness of the audit committee can be defined as the ability

of the audit committee to fulfill its duties and responsibilities efficiently and effectively. An effective audit committee must have members who understand accounting, finance, and internal control.

According to Karina (2020), the effectiveness the audit committee has a substantial impact on preventing corporations from engaging in earnings management activities. The study reveals a significant negative correlation between earnings management practices and audit committee effectiveness. The more effective the audit committee is the less likely earnings management practices will occur. This indicates that when the audit committee accomplishes its goals, it can reduce the potential for fraud, including earnings management practices.

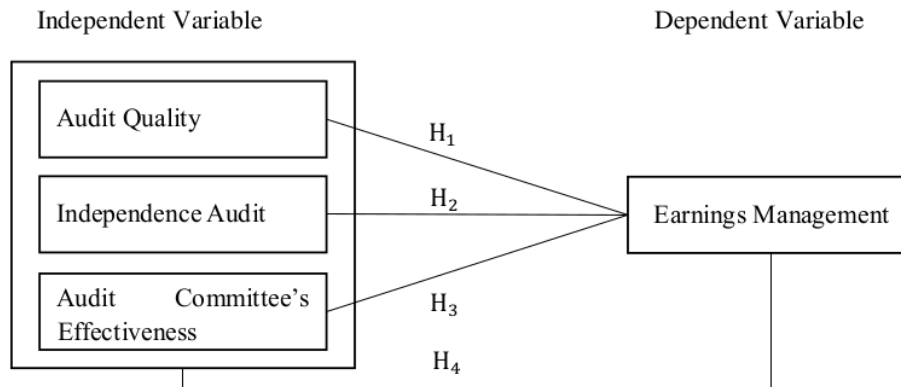


Figure 1. Research Framework

H₁: Audit quality has a positive effect on earnings management.

H₂: Audit independence has a negative effect on earnings management.

H₃: Audit committee effectiveness has a negative effect on earnings management.

H₄: Audit quality, audit independence, and audit committee's effectiveness have a simultaneous effect on earnings management.

2. RESEARCH METHODS

Data are collected using research tools and analyzed statistically quantitatively to test hypotheses that have been formed in this quantitative study (Sugiono, 2014), which examines a population or an informed sample using a random sampling technique. The population that is Manufacturers in the buyer products area are the focal point of this examination. This study used 44 samples of manufacturing companies in the consumer goods industry sector, out of the 85 companies listed on the Indonesian Economic Exchange between 2019 until 2022.

Purposive sampling, which is a method of sampling based on the characteristics that have been assigned to the elements of the target population that are adjusted to the goals or problems of the research, was used as the sample selection technique. (Nurgayatri and Suyanto, 2016). Purposive sampling is a sampling strategy with a specific goal in mind. The rationale for employing this approach of purposive sampling is that it is intuitive to use it for quantitative research, or studies that do not carry out generalization through Suigiyono (2016).

The criteria and characteristics used to select the sample are as follows:

- Manufacturing Organizations recorded on the Indonesian Financial Trade from 2019 until 2022.
- Between December 31, 2019 until December 31, 2022, the company releases annual financial reports.
- The company presents financial reports in Rupiah.

After setting the criteria for the sample, the number of samples used in this research was 11 companies.

The formula that can be used to process data on the impact on earnings management of audit committee independence, audit quality, and effectiveness can use a multiple linear regression model, using the Discretionary accruals formula as follows:

$$TA_{it}/A_{it-1} = \alpha_1 (1/A_{it-1}) + \alpha_2 ((\Delta REV_{it} - \Delta REC_{it}) / A_{it-1}) + \alpha_3 (PPE_{it}/A_{it-1}) + \varepsilon_{it} \quad (1)$$

$$TA_{it}/A_{it-1} = NDA_{it} + DA_{it} \quad (2)$$

$$TA_{it} = NI_{it} - CFO_{it} \quad (3)$$

$$NDA_{it} = \alpha_1 (1/A_{it-1}) + \alpha_2 ((\Delta REV_{it} - \Delta REC_{it}) / A_{it-1}) + \alpha_3 (PPE_{it}/A_{it-1}) \quad (4)$$

$$DA_{it} = TA_{it}/A_{it-1} - [\alpha_1 (1/A_{it-1}) + \alpha_2 ((\Delta REV_{it} - \Delta REC_{it}) / A_{it-1}) + \alpha_3 (PPE_{it}/A_{it-1})] \quad (5)$$

Information :

TA_{it} = Total accruals of the company i in year t

DA_{it} = Discretionary Accruals of the company i in year t

NDA_{it} = Non-Discretionary Accruals of the company i in year t

NI_{it} = Net Income of the company i in year t

CFO_{it} = Cash Flow from Operation of the company i in year t

A_{it-1} = Total assets of the company i in period t-1,

ΔREV_{it} = Change in revenue of company i in period t,

ΔREC_{it} = Change in trade receivables of the company i in year t

PPE_{it} = fixed assets of the company i t-period

ε_{it} = Error term of the company i t-period.

The regression coefficient and statistical significance can be analyzed in order to ascertain the impact that each independent variable has on the dependent variable. A regression coefficient that is positive indicates that the independent variable has a positive influence on the dependent variable, whereas a regression coefficient that is negative indicates that the independent variable has a negative influence on the dependent variable. In addition, statistical significance can also be utilized to ascertain whether or not the dependent variable is significantly influenced by the independent variable.

3. RESULTS AND DISCUSSION

The classical assumption test is conducted first before undertaking panel data regression analysis to confirm that the parameter values for testing are legitimate. Normality, multicollinearity, heteroscedasticity, and autocorrelation tests are examples of classical assumption tests that must be satisfied to test this technique (Ghozali, 2013).

Normality Test

The normality test was used to see if the data in this study met the requirements for was regularly distributed is unknown. The normality test indicates that the data in this study appear to be distributed normally.

Multicollinearity Test

It is determined by applying the multicollinearity test whether or not the independent variables are related. The multicollinearity test findings reveal that there is no multicollinearity.

Heteroscedasticity Test

In this study, the heteroscedasticity test was employed to examine whether or not the data in a regression model had the same variance. Based on the results of the heteroscedasticity test, it can be seen that there is heteroscedasticity.

Autocorrelation Test

In this work, the autocorrelation test was performed to examine whether there is a link in a regression model between errors in period t-1 and confounding errors in period t (before). It

demonstrates that there is no autocorrelation based on the results of the autocorrelation test that was carried out.

Table 1.1 Coefficients

Model		Coefficients ^a						
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-1,098	1,088		1,010	,159		
	Audit quality	2,133	,440	,635	4,850	,000	,810	1,235
	Audit independence	,046	,204	,030	,224	,412	,774	1,291
	Audit committee effectiveness	-,354	,356	-,122	-,994	,163	,921	1,086

Source: Results of Data Processing with SPSS (2023)

Testing the first hypothesis (H1)

It is possible to argue that H1 is accepted, implying that X1 has an effect on Y because the importance an incentive for the impact of X1 on Y is $0.000 < 0.05$ and the worth of t count is $4.850 > t$ table 2.021.

Testing the second hypothesis (H2)

It is possible to argue that Because the t count value is $0.224 < t$ table 2.021 and the significant value for the effect of X2 on Y is $0.412 > 0.05$, H2 is rejected, indicating that X2 has no effect on Y.

Testing the third hypothesis (H3)

It is safe to assume that H3 is rejected because X3 has no effect on Y, as evidenced by the t value of $-0.994 < t$ table 2.021 and the significance value for the effect of X3 on Y of $0.163 > 0.05$.

Fourth Hypothesis Testing (H4)

Table 1.2 Anova

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	32,794	3	10,931	10,661	,000 ^b
	Residual	41,013	40	1,025		
	Total	73,807	43			

Source: Results of Data Processing with SPSS (2023)

Given that the aforementioned output indicates that Given that the calculated F value is $10.661 > F$ Table 2.83 and the significance level for the simultaneous influence of X1, X2, and X3 on Y is $0.000 < 0.05$, it is possible to conclude that H4 is accepted, indicating that X1, X2, and X3 have an effect on Y simultaneously.

Coefficient of Determination

Table 1.3 Model Summary

Model Summary					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,667 ^a	,444	,403	101,258	1,473

Source: Results of Data Processing with SPSS (2023)

The R square value is 0.403 based on the above output, indicating that the variables X1, X2, and X3 have a 40.3% influence on the variable Y.

CONCLUSION

It has been demonstrated that audit quality has a significant positive impact on the level of earnings management. This shows that high-quality audits will more easily show irregularities and errors, so qualified auditors tend to easily detect earnings management. The belief that the higher the audit quality, the more likely the financial report has a high level of presentation accuracy. All correct information will be disclosed to reduce miscommunication between management and investors.

Audit independence is proven to have a significant negative effect on how well earnings are managed. This pertains to research findings, accounting and financial competence, as required by the regulator, has a favorable but insignificant effect on the degree of earnings management. This demonstrates the importance of forming an audit committee that is competent in the field of accounting and finance is only mandatory according to applicable regulations.

The time commitment owned by The audit committee has a negative but not statistically significant impact on earnings management. This demonstrates that the audit committee's time commitment is not an important element for the audit committee to have. According to the results of the study, the auditor's reputation turned out to have a positive but not significant effect on earnings management. This is due to reasons related to the subjectivity of the auditor.

Limitations

The sample of this study is limited by information from the financial documents filed by the company, and the researchers are limited by the existence of businesses with insufficient data, so the research sample is eliminated.

Theoretical Implications

Audit independence and high audit quality can reduce the risk of conflict of interest between company management and shareholders. In terms of earnings management, good audit quality and high audit independence can help reduce unethical earnings management practices. The auditor will be more motivated to report earnings management practices that do not comply with applicable accounting standards if audit independence is well-maintained.

Practitioner Implications

A quality audit can help detect unethical earnings management practices and ensure the reliability of financial reports. An independent audit that is free from the influence of the company's management is able to guarantee that the financial condition is accurately reflected in the financial statements. Practitioners need to ensure that the audit committee has sufficient expertise, access to relevant information, and sufficient authority to carry out their oversight responsibilities. An effective audit committee can help prevent earnings management practices

that harm the company and shareholders. Practitioners must adhere to high ethical standards and ensure that they perform their duties with integrity and professionalism. This includes avoiding conflicts of interest, keeping sensitive information confidential, and reporting suspicious earnings management practices.

Recommendation

There are recommendation to the analysis results presented in this study should be taken into account by future researchers, namely:

1. For future researchers, it is advised to collect data for a longer period of time, to add to the sample obtained.
2. For future researchers to collect data not only in Indonesia but in various ASEAN countries. So that the resulting data can be of higher quality.

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