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FACTORS AFFECTING THE QUALITY OF EARNINGS (EMPIRICAL STUDY OF TRANSPORTATION SUB-SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE IN 2018-2020)

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Abstract:
The main requirement needed by investors in the capital market is financial report information for making investment decisions. Financial reports are one of the tools used by management to show company performance. Through financial reports, potential investors also see the condition of the company. One item that must be considered is the company's profit. Quality profit is important information for potential investors to make the right decision. This study aims to examine the effect of Tax Planning, Corporate Social Responsibility (CSR), Company Size and Leverage on Profit Quality (Empirical Study of Transportation Companies Listed on the Indonesia Stock Exchange in 2018 - 2020). The object of this study uses transportation companies listed on the Indonesia Stock Exchange (IDX) for 2018 - 2020. The sample of this research is 10 out of 46 companies that meet the criteria. The sampling technique used in this research is purposive sampling method. The data analysis technique used is multiple linear analysis consisting of two variables, namely the dependent variable and the independent variable. The results of this study indicate that (1) tax planning has a negative and insignificant effect on earnings quality, (2) corporate social responsibility (CSR) has a negative and significant effect on earnings quality, (3) company size has a negative and significant effect on earnings quality , (4) Leverage has a negative and insignificant effect on earnings quality.

Keywords: Earning Quality, Tax Planning, Corporate Social Responsibility (CSR), Company Size, Leverage.

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INTRODUCTION

The main need required by investors in the capital market is financial report information for making decisions involving capital. Financial statements are one of the tools management uses to show company performance. Quality profit is important information for potential investors to make the right decision.

Earnings quality can be low if the earnings presented do not reflect the actual condition of the company. Hence, the information obtained from the earnings reports is biased, and the impact is misleading for investors and creditors in predicting future earnings with their decision-making (Marpaung, 2019). According to Sulistyanto (2018: 215) in this study, the Quality of earnings can be measured by Discretionary Accrual, which is the calculation of the Jones Model (1991) to show the Quality of earnings by taking into account income as an accrual policy so that it is considered better in measuring the Quality of a company's earnings.

Table 1. Value of Discretionary Accrual

Issuer	2018	2019	2020

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GIAA	0.058	0.061	0.110
SMDR	0.143	0.181	0.292
BLTA	0.143	0.145	0.183

Source: Author Processed Data

Based on the analysis measured by Discretionary Accrual, several companies, such as Garuda Indonesia, Samudera Indonesia, and Berlian Laju Tanker, have a symptom of increased accrual recognition in 2018 compared to the previous year, so it can be judged that the Quality of earnings is less than optimal because the company received the cash received for In that period, not all of them.

With the descriptions of the cases of several companies in the transportation sub-sector, it can be concluded that significant profits can be affected by a large amount of abnormal revenue recognition. Moreover, in this case, it can allow for opportunities to indicate earnings management to produce quality earnings information that can influence investment decision-making for investors. With this in mind, researchers want to study the effect of tax planning, corporate social responsibility, company size, and leverage on earnings quality by using discretionary accrual measurements.

METHODS

Population and Research Sample. The population in this study were transportation sub-sector companies listed on the Indonesia Stock Exchange (IDX) in 2018-2020, namely 46 companies. However, after being selected using the purposive sampling method based on predetermined criteria, ten companies were obtained as a sample in this study. Observations in this study were carried out for the 2018-2020 period, so the number of samples in this study was 40 data.

Table 2. Operational Measurement of Research Variables

Variable	Indicator	Measurement Scale
Bound (Y) Profit Quality	$DAC = TAC_{it} - NDAC_{it}$ (Model Jones, 1991)	Ratio
Free (X1) Tax Planning	$Tax\ Retention\ Rate\ (TRR_{it}) = \frac{\text{Net Income}_{it}}{\text{Pretax Income EBIT}_{it}}$ (Subramanyam, 2017:221)	Ratio
Free (X2) Corporate Social Responsibility	$\text{CSRIy} = \frac{\Sigma \text{Xky}}{Ny}$ (www.globalreporting.org)	Ratio
Free (X3) Company Size	Company SizeSize = Logaritma Natural of total assets (Hery, 2017:11)	Ratio
Free (X4) leverage	$Leverage = \frac{Total\ Liabilities}{Total\ Equity}$ (Kasmir, 2018:112)	Ratio

RESULT AND DISCUSSION

The population in this study were transportation sub-sector companies listed on the Indonesia Stock Exchange (IDX) in 2018-2020, namely 46 companies. However, after being selected using the purposive sampling method based on predetermined criteria, ten companies were obtained as a sample in this study. Observations in this study were carried out for the 2018-2020 period, so the number of samples in this study was 40 data.

Table 3. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
DAC	40	.0198	.8337	.110625	.1441341
PP	40	.5887	8.6024	1.105508	1.2596023
CSR	40	.0260	.5844	.258440	.1272383
UP	40	24.9208	29.9032	28.413823	1.3269946
LV	40	.0023	5.9803	1.213060	1.2034061
Valid N (listwise)	40				

Source: Data obtained with SPSS 20

Classic assumption test, Normality test. The normality test aims to test whether, in the regression model, the confounding or residual variables have a normal distribution (Ghozali, 2018, p. 27). Decision-making regarding normality is as follows:

a. If Asymp. Sig. < 0.05, then the data distribution is not normal.
b. If Asymp. Sig. > 0.05, then the data distribution is normal

Table 4. Normality Test

		Unstandardized Residual
N		40
Normal Parameters[b]	Mean	0E-7
	Std. Deviation	10576465
Most Extreme Differences	Absolute	192
	Positive	192
	Negative	118
Kolmogorov-Smirnov		1.212
Asymp.Sig. (2-tailed)		106

Source: Data obtained with SPSS 20

Based on Table 4, the P value (Asymp. Sig) 0.106 > 0.05, it can be concluded that the residual data in the regression model is normally distributed.

Table 5. Multicollinearity Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Colinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.463	.436		3.356	.002		
	PP	-.001	.014	-.012	-.098	.922	.981	1.020
	1 CSR	-.397	.184	-.351	-2.159	.038	.583	1.714
	UP	-.044	.016	-.403	-2.723	.010	.703	1.422
	LV	-.005	.017	-.039	-.274	.786	.754	1.327

Source: Data obtained with SPSS 20

Table 6. Heteroscedasticity Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		

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	(Constant)	-3.533	6.327		-.558	.580
	PP	.043	.028	.318	1.502	.142
1	1 CSR	-.013	.127	-.030	-.105	.917
	UP	1.158	1.884	.188	.615	.543
	LV	-.035	.068	-.189	-.513	.611

Source: Data obtained with SPSS 20

Based on Table 6, the significance value of the four independent variables is more than 0.05. Thus it can be concluded that there is no heteroscedasticity in the regression model.

Autocorrelation Test. The autocorrelation test aims to test whether, in the linear regression model, there is a correlation between the confounding errors in the -t period and the errors in the t-1 (previous) period. This study used the autocorrelation test using the Durbin-Watson test (Ghozali, 2018: 112).

Table 7. Autocorrelation Test Results

Model	R	R Square	Adjusted R Square	Std. The error in the Estimate	Durbin-Waston
1	.679[a]	.462	.400	.1116449	1.880

Source: Data obtained with SPSS 20

From the results of this analysis, it can be seen that the Durbin-Watson value of the autocorrelation test is 1.1880. While the size size of the DW-table with a total sample of 40 (N = 40) and the number of independent variables 4 (K = 4), then the number dl (lower limit) is 1.2848 and du (upper limit) is 1.7209. Because 1.7209<1.880< (4-1.7209) or du<dw<(4-du), it can be concluded b that there is no positive or negative autocorrelation.

Table 8. Coefficient Test

Model	R	R Square	Adjusted R Square	Std. The error in the Estimate
1	.679[a]	.462	.400	.1116449

Source: Data obtained with SPSS 20

Based on Table 6, it can be seen that the value of Adjusted R Square (R2) is 0.400 or 40%. This shows that the Quality of earnings, as measured by 40% discretionary accruals, can be explained by variations influenced by the variables PP, CSR, UP, and LV. At the same time, the remaining 60% (100% - 40%) is influenced by other factors outside the model or variables studied**.**

Table 9. Statistical Test F

Model		Sum of Squares	df	Mean Square	F	Sig.
	Regression	.374	4	.093	7.500	.000
1	Residual	.436	35	.012		
	Total	.810	39			

Source: Data obtained with SPSS 20

Based on Table 9, the F test results have a significance value of 0.000, which means less than 0.05, meaning that the variables PP, CSR, UP, and LV are feasible to test the effect on Discretionary Accruals.

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Individual Parameter Significance Test (Statistical Test t). The t-statistical test shows how far the influence of one explanatory or independent variation individually explains the variation of the dependent variable and is used to determine whether or not the influence of each independent variable individually on the dependent variable is tested at a significance level of 0.05 (Ghozali, 2018, p. 98). The results of the t-test are as follows:

Table 10. Individual Parameter Significance Test Results (t-test)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.460	.435		3.357	.002
	PP	-.001	.014	-.012	-.098	.958
	1 CSR	-.397	.184	-.351	-2.159	.039
	UP	-.044	.016	-.403	-2.723	.010
	LV	-.005	.017	-.039	-.274	.778

Source: Data obtained with SPSS 20

Tax planning has a calculated t value of -0.098 with a significance level of 0.958, meaning it is greater than 0.05. This shows that tax planning does not significantly affect earnings quality, so H1 is rejected. Corporate Social Responsibility (CSR) has a t value of -2.159 with a significance level of 0.039, meaning it is less than 0.05. This shows that Corporate Social Responsibility (CSR) significantly influences earnings quality, so H2 is accepted.

Company size has a calculated t-value of -2,723 with a significance level of 0.010, which means it is greater than 0.05. This shows that firm Size significantly affects earnings quality, so H3 is accepted. Leverage has a calculated t value of -0.274 with a significance level of 0.778, meaning it is greater than 0.05. This shows that Leverage has no significant effect on Quality.

Table 11. Results of Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	1.460	.435	
	PP	-.001	.014	-.012
	1 CSR	-.397	.184	-.351
	UP	-.044	.016	-.403
	LV	-.005	.017	-.039

Source: Data obtained with SPSS 20

The regression equation in this study is DAC = 1.463-0.001 PP-0.397CSR-0.044UP -0.005LV + ε. From the results of the regression, it can be concluded that:

a. A constant of 1,463 states that if the independent variables, namely Tax Planning, Corporate Social Responsibility (CSR), Company Size, and Leverage, are worth 0, then the dependent variable, Profit Quality, is worth 1,463.
b. The tax planning regression coefficient is -0.001. This shows that if tax planning increases by one, then the Quality of earnings will decrease by 0.001 from the previous value, which indicates that the disclosure of tax planning will reduce discretionary accruals.
c. The corporate social responsibility regression coefficient is -0.397. This shows that if CSR increases by one, the Quality of earnings will decrease by 0.397 from the previous value,

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which indicates that the disclosure of corporate social responsibility will reduce discretionary accruals.

d. The regression coefficient of firm Size is -0.044. This shows that if the SizeSize of the company increases by one, then the Quality of the kaba will decrease by 0.044 from the previous value, which indicates that disclosure of company size will reduce Discretionary Accruals.
e. The leverage regression coefficient is -0.005. This shows that if the leverage increases by one, then the Quality of the kaba will decrease by 0.005 from the previous value, which indicates that the disclosure of Leverage will reduce Discretionary Accruals.

The Effect of Tax Planning on Profit Quality. The test results that have been carried out in this study indicate that tax planning has a negative and insignificant effect on earnings quality. Because this tax planning activity is more stringent in the applicable tax regulations, company management cannot pay taxes efficiently, affecting the costs incurred to distribute dividends or return profits for company owners. As well as, company management that carries out tax planning cannot guarantee the practice of earnings management because of the period for changes in tax rates, which creates a lack of preparation and maturity of companies in carrying out tax planning. So that tax planning does not significantly affect the Quality of the profits generated.

It is also supported by other studies, such as Widiatmoko & Mayangsari (2016), who have conducted research which results in tax planning having an insignificant effect on earnings quality because, in the case of corporate taxpayer tax regulations that are more stringent, it will affect tax planning made by company management. Less effective and efficient to minimize taxes in order to increase profits. So tax planning is not significantly influencing the Quality of the profits generated.

The Effect of Corporate Social Responsibility on Profit Quality. The test results that have been carried out in this study indicate that Corporate Social Responsibility (CSR) has a negative and significant effect on earnings quality. By disclosing social responsibility information in the annual report aims to provide transparent information regarding the business carried out by the company, the company's management can establish long-term relationships with stakeholders to provide a positive image related to the condition of the company, and CSR is a mandatory disclosure for companies that go public in Indonesia. In addition, a company that discloses high CSR will affect the low value of Discretionary Accruals, which means it can increase the Quality of earnings. So, in this case, companies that express social responsibility well then increase the Quality of earnings which can be seen from the Discretionary Accrual value. Supported by research according to Bagus & Djaddang (2018) reveals that CSR has an effect and is significant on earnings quality. The company's activities carried out to maximize profits need to be reviewed. With a company that is oriented toward maximizing profit, it will show success in the short term. However, in the long term, it will distort financial information for the company due to complaints from the public and other stakeholders. This means that disclosure of CSR in good financial reports will significantly affect earnings quality.

The Influence of Company Size on Profit Quality. The test results that have been carried out in this study indicate that company size has a negative and significant effect on earnings quality. Companies with large total assets will have good prospects for a relatively long period and are more stable in disclosing profits. In addition, management strives to disclose all information transparently so as not to take the opportunistic actions required to present financial reports to investors. Thus large companies report conditions more accurately and can affect the value of adequate accruals as quality earnings. The results of this study are supported by Arisonda (2018) that company size has a significant and significant effect on earnings quality. The company's size is related to the Quality

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of earnings because the larger the size of a company, the level of business continuity and transparency. The company is also highly improving financial performance, affecting the Quality of profits.

Effect of Leverage on Earnings Quality. The test results that have been carried out in this study indicate that Leverage has a negative but not significant effect on earnings quality. This happens allegedly because when company management uses financing sources for company expansion or investment in assets, which can be seen from the ratio of fixed assets to total assets contained in each company on average having above 50%, the results cannot increase information company performance. So the amount of debt used does not significantly affect the Quality of earnings in a company. The results of this study are supported by Graha & Khairunnisa (2018), which reveal that Leverage has an insignificant effect on earnings quality. Leverage describes the source of operational funds used to improve company performance. However, this shows that the source of funds the company uses is not used properly, so it affects uncontrolled financial stability. So this source of funding cannot contribute to profits. So the amount of debt obtained has no significant influence in determining the Quality of good earnings in a company.

CONCLUSION

The tests carried out in this study show that tax planning has a negative and insignificant effect on earnings quality. Second, Corporate Social Responsibility (CSR) negatively impacts earnings quality. Third, Firm Size has a negative and significant effect on Earnings Quality. Fourth, Leverage has a negative and insignificant effect on Earnings Quality.

Researchers can suggest expanding the research object by adding core variables other than the variables used so that the results can be more perfectly defined, adding years of observation samples by selecting samples representative in explaining earnings quality, and expanding the research object. By adding a research sample.

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