

The Effect of Profitability, Liquidity, Audit Committee, and Audit Quality on Earnings Quality

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ABSTRACT: Corporate earnings quality includes net income understatement/overstatement, income statement consistency, asset risk actualization, equity maintenance and earnings indicators. This study aims examine various factors that have an impact on earnings quality, such as profitability, liquidity, audit committee, and audit quality. Using a quantitative approach. The population was obtained from all companies listed on the Indonesia Stock Exchange (IDX) in the health sector for the period 2021 to 2023. Purposive sampling was carried out in taking samples with the acquisition of 21 sample companies. This research is motivated by the rampant cases of earnings management in financial reporting resulting in low earnings quality, where quality earnings should be able to accurately display the company's condition. The research conducted shows that liquidity does not affect earnings quality, while profitability, audit committee and audit quality have a significant positive effect on earnings quality.

KEYWORDS: Profitability, Liquidity, Audit Committee, Audit Quality, Earnings Quality

1. INTRODUCTION

The financial statements play a role in providing and conveying information about the information about the financial condition of a company and the responsibilities of management. In the financial statements, profit is the information that is the main focus because it presents information provided by the company's performance report within a certain period of time which is very important for stakeholders to consider when making decisions. The more excellent the condition of the company's profit, the more optimal the management performance is assessed by stakeholders according to Hartoko & Astuti (2021).

Company performance is measured by earnings that have completed the eligibility standards of financial data. Real financial data can more accurately reflect the quality of the company's earnings. The financial statements presented must be credible and relevant. If the financial statement data proves to be credible, relevant and easily understood by its users, then the report meets the standards as quality financial information. Earnings quality is one of the important factors and refers to the important role of earnings as an indicator of company success according to Amalia & Dura (2022).

Quality earnings are said to be earnings that accurately reflect the performance of the company's actual condition. Accounting earnings are considered quality when earnings experience minimum or small disturbances so that they present real financial conditions. Because quality earnings with relevance, reliability and consistency attributes will be the basis for the decision-making process. In addition, earnings quality is a benchmark for evaluating the suitability of the profits generated with the initial plan, high-quality profits are characterized by high values and are close to or exceed the predetermined targets according to Luas et al. (2021).

In Indonesia there are a number of issues related to the reliability of earnings data, which has caused investors to lose confidence in the quality of financial statement earnings. Financial reports are often the key to misuse of information that has a negative impact on stakeholders. There have been many corporate financial scandals revealed due to problems in the financial statements that have been published in Erawati et al. (2023). This is evident in companies that apply earnings management.

In the 2021-2022 period, a phenomenon related to the quality of the company's earnings occurred, namely PT Kimia Farma Tbk, there was an inflation of sales at a subsidiary of Kimia Farma, as if the sales or distribution process was running smoothly. Even though the results of sales failed to show satisfactory results. This caused the consolidated report at Kimia Farma to incur losses of up to 1.82 trillion in 2023. The occurrence of this case caused the company's earnings quality to decline.

Research on earnings quality has been influenced by many factors, such as capital structure and earnings growth (Luas

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et al., 2021), profitability and liquidity (Telaumbanua & Purwaningsih, 2022), leverage (As'ad, 2021), audit committee (Suwito et al., 2021), audit quality (Abdullah et al., 2024), good corporate governance (Olivia et al., 2022), company size (Puspitasari et al., 2024), investment opportunity set (Erawati et al., 2023). However, in this research, only a few variables are tested and examined, such as profitability, liquidity, audit committee and audit quality. Some previous studies found non-uniform results regarding their influence on the quality of corporate earnings. Such as research by Telaumbanua & Purwaningsih (2022) states that profitability and liquidity have a positive relationship with earnings quality. In contrast to research (Nainggolan et al., 2021) revealed that profitability and liquidity have no relationship to earnings quality, this finding is directly proportional to the research of Harwandita & Srimindati (2023). Then according to the results of the analysis of Abdullah et al. (2024) states a positive influence between the audit committee and earnings quality, but is not in line with the research of Sinaga et al. (2022) stated that there was no influence between the audit committee and earnings quality. In the results of Hartoko & Astuti (2021) audit quality has an influence on earnings quality, supported by the findings of Rachmawati et al. (2022), but in contrast to the research of Canovalva et al. (2023) suggest that audit quality has no effect on earnings quality.

Researchers were encouraged to conduct this study because of some differences in findings in previous studies, based on this, this study was conducted to find out directly the impact of profitability, liquidity, audit committee and audit quality on earnings quality. Previous studies mostly took manufacturing sector companies as research subjects, but this study uses health sector companies as the main difference with previous studies.

2. LITERATURE REVIEW

Agency Theory is reflected as an agency contract relationship in which there is one or more individuals (principals) who hire other individuals (agents) to perform actions including delegating to agents decision-making authority (Mannuela & Kurniawati, 2024). The interaction between the two parties (principal and agent) often results in conflict due to differences in fundamental interests. Generally, principals expect maximum results. Meanwhile, agents can engineer or manipulate numbers in financial statement records using various methods, because the benefits obtained determine the assessment of the company. The activity of changing financial reports is carried out by management in order to get a positive response from investors, the manipulation method actually produces low earnings quality results according to Maulia & Handojo (2022).

Financial reports should provide high-quality facts including information about earnings, which are usually used to show how good or bad a business is (Olivia et al., 2022). Earnings quality represents the financial health of the company and plays a role in measuring future performance. Quality earnings results must be relevant, reliable, easy to understand so that they are useful in decision making. Good financial reporting produces quality financial information in the findings of Abdullah et al. (2024). According to As'ad (2021), earnings quality can be seen from three points of view, namely the earnings component itself, investors' response to earnings quality and external indicators in the form of earnings restatement.

Profitability is a key indicator that displays the company's financial health by revealing its ability to generate profits (Chin & Setiawan, 2024). Profitability is the main basis in determining profits and must receive special attention because companies must operate profitably to maintain employee welfare and continue to operate. According to Amalia & Dura (2022) profitability is a tool for analyzing management performance, reflecting the company's expertise in generating profits and operational efficiency. In previous research by Ubwarin et al. (2021) potential investors and shareholders are very concerned about this, because this is not only related to the share price but also the dividends they will receive. Research by Nandika & Sunarto (2022) the higher the level of profitability obtained, the stronger the earnings quality results. Profitability has an impact on earnings quality according to (Luas et al., 2021).

Liquidity shows an indicator that reflects the company's ability to carry out its short term obligations. The ability of management to pay these obligations is realized in the liquidity ratio, which in turn allows evaluation of whether management as an agent has taken the right steps according to the objectives of the company owner as the principal (Theresia & Setiawan, 2023). According to Puspitasari et al. (2024) liquidity is used to evaluate the capacity to fulfill short-term responsibilities, which is shown if a high level of liquidity will generate large profits. Earnings quality tends to increase along with increased liquidity according to Erawati et al. (2023). If the liquidity results are high, the greater the confidence in the company's success, which will attract investor interest (Erawati & Sari, 2021). Liquidity has an influence on earnings quality (Puspitasari et al., 2024).

The audit committee is outside the board of directors and is only a small committee of independent directors. The audit committee acts as a mediator between the board of commissioners, management and shareholders to ensure that supervision and control are good (Ng & Setiawan, 2023). The audit committee plays a role in supporting the board of commissioners in the supervisory function, strengthening accounting systems, risk management and evaluating and establishing corporate governance in the organization according to Zulfa & Tanusdjaja (2022). The audit committee has the task of reviewing the company's accounting policies, assessing how well internal controls function, examining external reporting systems and ensuring the business

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always complies with applicable regulations according to Meiryani et al. (2022). The audit committee must have skills so as to minimize earnings management carried out by management (Daeli, 2023). There is a relationship between the audit committee and earnings quality according to the findings of Suwito et al. (2021).

Audit quality is intended to track and report misstatements of client financial statements based on the auditor's capabilities. Auditors must comply with the code of ethics and consider important factors in audit quality, such as incentives, uncertainty, uniqueness, process and judgment (Pupaningsih & Larasati, 2024). Describes the auditor's ability to detect and report discrepancies in client financial statements carrying out established audit procedures according to Dhania & Setiawan (2023). Research by Yefni & Sari (2021) suggests that improving audit quality will contribute to improving financial reports. Shareholders as principals expect management to manage the company optimally according to goals and expectations. According to Rahmawati & Aprilia (2022), the Big Four public accounting firms have a better reputation than non-Big Four public accounting firms. In accordance with Hartoko & Astuti's research (2021), audit quality has an influence on earnings quality.

III. RESEARCH METHOD

Applying a quantitative approach and secondary data is used as a source of information. Data is obtained from the company's financial statements during 2021-2023 by searching the IDX website and related company websites. The research sample uses all health sector companies listed on the Indonesia Stock Exchange (IDX). Using purposive sampling with the acquisition of 21 companies. Purposive sampling is a sample selection technique based on certain predetermined criteria in accordance with research needs (Sugiyono, 2020: 289).

Table 1: Operationalization of Indicators

Variabel	Definition	Measurement
Earnings Quality	The quality of the information produced reflects and the high or low level of earnings quality has an impact on those who use financial statements.	Earnings Quality = Cash flow from operating activities / earnings before interest and tax (Maulia & Handojo, 2022)
Opportunity	Profitability shows how well a company is able to generate profits. The level of profitability plays a role in the process of making investment decisions, because high profitability conveys a positive signal to investors.	Return on Equity = Net Income After Tax / Total Equity (Nandika & Sunarto, 2022)
Rationalization	The level of company liquidity is a crucial factor in financial analysis, because it reflects the availability of funds to meet operational needs. A high liquidity value can be an indicator of successful company management.	Current Ratio = Current Assets / Current liabilities (Amalia & Dura, 2022)
Audit Committee	The audit committee is formed to carry out the supervisory function of financial reports, ensure compliance with accounting standards, and assess the effectiveness of the internal control system.	Audit Committee = Total Audit Committee Meetings (Rustiyani & Indarti, 2024)
Audit Quality	Audit quality is proxied by the reputation of public accounting firms. The reputation of a public accounting firm is synonymous with that of an international accounting network or the Big Four.	Ordinal Scale: 1 = Small Local Public Accounting Firms, 2 = Regional Public Accounting Firms, 3 = National Public Accounting Firms – Non–Big Four International Affiliates, 4 = National Public Accounting Firms Affiliated with the International Big Four (Arens et al., 2014; Cristansy & Ardiati, 2018; Alifian et al., 2023)

Source: Author's processed data referring to previous research

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This study utilizes panel data analysis through the estimation of three models, namely the Common Effect Model (CEM), Fixed Effect Model (FEM) and Random Effect Model (REM). Furthermore, the Chow test, Lagrange Multiplier test and Hausman test were conducted, with the aim of finding the most suitable and feasible model for the needs of this study.

IV. RESULTS AND DISCUSSION

Descriptive statistical analysis was applied to present a brief presentation of the research results, this includes measures of center such as mean and median and variability by showing the max, min, and standard deviation results of each dependent (earnings quality) and independent (profitability, liquidity, audit committee and audit quality) variable

The results of descriptive statistical testing state that the dependent variable Earnings Quality (Y) in the 2021-2023 period shows an average of -0.024539, the max value reaches 6.786451, the min value is -55.32501 and the standard deviation is 7.249279. The profitability variable (X1) in the 2021-2023 period shows an average of 1.260469, a max value of 72.35602, a min value of -0.284931 and a standard deviation of 9.103264. The Liquidity variable (X2) in the 2021-2023 period shows an average of 2.940213, the max value reaches 16.15083, the min value is 0.161639 and the standard deviation is 2.623478. The Audit Committee variable (X3) in the 2021-2023 period shows an average of 9.492063, the max value reaches 52.00000, the min value is 0.000000 and the standard deviation is 9.493415. The Audit Quality variable (X4) in the 2021-2023 period shows an average of 3.444444, the max value reaches 4.000000, the min value is 3.000000 and the standard deviation is 0.500895.

Based on the result of the Chow test, the value of the Cross-section F statistic is 0.921461 with a probability of 0.5659. The decision does not reject H_0 and the common model is considered better than the fixed because $\text{prob.} = 0.2049 > \alpha (0.05)$.

Based on the results of the Lagrange Multiplier test, the decision does not reject H_0 and the common model is considered better than the random model because $\text{prob.} = 0.8387 > \alpha (0.05)$.

Based on the results of the Hausman test, the decision does not reject H_0 and the random-effects model is considered superior to the fixed-effects model because $\text{prob.} = 0.9446 > \alpha (0.05)$. Accordingly, the Common Effect (CEM/PLS) model is selected as the best model based on statistical considerations and is then subjected to classical assumption tests before interpretation.

In carrying out the classical assumption test, it ensures that the regression model obtained and made meets the standards and conditions necessary for it to be a good model. First, normality is carried out which shows the conclusion that the data is normally distributed because $\text{prob.} = 0.447 > \alpha (0.05)$. Second, the homoscedasticity test is carried out using the white test which regresses the squared error with the independent variable, it is expected that there are no significant variables. The results show that it is not free of heteroscedasticity because $\text{prob.} = 0.000 < \alpha (0.05)$. GLS White cross-section transformation will be done to overcome it. Furthermore, the autocorrelation test is conducted with the result of Prob. Chi square 0.3586, indicating no autocorrelation. The multicollinearity test result for VIF variable X1 is 1.019160, for VIF variable X2 is 1.087846, for VIF variable X3 is 1.093804, and for VIF variable X4 is 1.176181. It can be concluded that it is free of multicollinearity because $\text{VIF} < 10$.

The R² test shows the level of influence of the independent variable in explaining the dependent variable. R² results above 40 percent are considered a good model, these results show an Adjusted R² value of 0.4600. This result provides evidence that the independent variables are responsible for 46 percent of the variation in the dependent variable and some other factors not included in this model affect 54% of the variation.

The F test is intended to estimate the total impact of the independent variables on the dependent variable. The F-statistic number states the number 14.20489 ($\text{prob.} 0.0000 < 0.05$), meaning that the independent variables Profitability, Liquidity, Audit Committee and Audit Quality simultaneously affect Earnings Quality.

The T test serves to assess the partial influence of all independent variables on the dependent variable. The partial test results (T test) of this regression model are presented in the table as follows:

Table 2: T-test

Variable	Coefficient	t-Statistic	Prob.2tails	Prob. 1 tails	Conclusion
C	-5.766576	-4.559532	0.0000	0.0000	
X1	0.006691	1.892613	0.0634	0.0317	Positive effect
X2	-0.042361	-1.037413	0.3038	0.1519	No significant effect
X3	0.023543	2.377027	0.0208	0.0104	Positive effect
X4	1.701019	5.323821	0.0000	0.0000	Positive effect

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Profitability

The results state that profitability has a significant positive effect on earnings quality, validated by the prob value. $0.0317 < 0.05$. This means that the first hypothesis is accepted, the higher the profitability generated, the more likely the earnings quality will increase significantly so that it contributes to maintaining the stability of the company's share value. Referring to the research of Junaedah et al. (2024) profitability has a significant positive relationship to earnings quality. According to Telaumbanua & Purwaningsih (2022) also supports profitability has a relationship earnings quality. But research Desyana et al. (2023); Awalina et al. (2024); Harwandita & Srimindarti (2023) claim to have no relationship between profitability and earnings quality.

Liquidity

The results state that liquidity has no effect on earnings quality, validated by the prob value. $0.1519 > 0.05$. This means that the second hypothesis is rejected, a high level of liquidity does not always mean good earnings quality. (Luas et al., 2021) state that there is no influence between liquidity and earnings quality. Supported by the findings of Sinaga et al. (2022); Amalia & Dura (2022) revealed that liquidity has no effect on earnings quality. But different research by Amanda & Erinos (2023); Insania et al. (2024) which states that liquidity has an influence on earnings quality.

Audit Committee

The results state that the audit committee has a significant positive effect on earnings quality, validated by the prob value. $0.0104 < 0.05$. This means that the third hypothesis is accepted, the existence of an audit committee realizes the company's goal of improving earnings quality. As revealed by the research of Abdullah et al. (2024) there is a significant positive relationship between the audit committee and earnings quality. Also referring to the findings of Jiwandani (2024) there is a relationship between the audit committee and earnings quality, supported by Nugroho et al. (2022). However, it is different in the research of Kartika et al. (2023) which claims that the audit committee no relationship to earnings quality, followed by research by Rachmawati et al. (2022).

Audit Quality

The results state that audit quality has a significant positive effect on earnings quality, validated by the prob value. $0.0000 < 0.05$. This means that the fourth hypothesis is accepted, this shows that the increase in audit quality obtained by the company is directly proportional to the increase in earnings quality. In line with previous research Hartoko & Astuti (2021) that audit quality has a significant positive effect on earnings quality. In line with the results of Jiwandani's research (2024); Rachmawati et al. (2022) suggest that audit quality has an effect on earnings quality. But in contrast to the research of Rahmawati & Aprilia (2022); Canovala et al. (2023) which claims audit quality has no effect on earnings quality.

V. CONCLUSION

Overall, during the period 2021 to 2023 these variables have an impact on earnings quality in health companies listed on the Indonesia Stock Exchange (IDX). The results reveal that high profitability values significantly drive the quality of earnings generated. It can be used as a motivation for healthcare companies to maintain and improve their profitability, thus attracting shareholders. This study also helps investors manage risk and make investment decisions. It is hoped that the results will encourage further research in the field of accounting, especially regarding earnings quality.

VI. RECOMMENDATIONS

This study is limited to 21 sample companies and lasts for 3 years, this is due to the limited amount of data available for each company and the idx website. It is recommended that further research use a longer period and use other variables as measurement indicators, such as leverage, company size, auditor independence, educational background, good corporate governance, sales volatility and debt levels and expand audit quality measurements because there are many other measurements of audit quality. So that the research will get something more representative.

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