

**THE EFFECT OF AUDIT QUALITY, PROFITABILITY, AND AUDIT COMMITTEE
CHARACTERISTICS ON EARNINGS MANAGEMENT
(An Empirical Study on Transportation and Logistics Sector Companies Listed on the
Indonesia Stock Exchange for the 2019–2023 Period)**

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Abstract

This study aims to examine the effect of audit quality, profitability, audit committee size, and audit committee expertise in accounting and finance on earnings management in transportation and logistics companies listed on the Indonesia Stock Exchange (IDX) during the 2019–2023 period. Earnings management is measured using discretionary accruals based on the Modified Jones Model. Audit quality is proxied by affiliation with Big Four public accounting firms, profitability is measured using Return on Assets (ROA), audit committee size is measured by the number of members, and audit committee expertise is assessed by the proportion of members with backgrounds in accounting and finance. This research employs a quantitative method with an associative approach. The sample consists of 158 firm-year observations selected through purposive sampling. Data were obtained from annual reports available on the official IDX website and company websites, and analyzed using descriptive statistics, classical assumption tests, and multiple linear regression analysis. Hypothesis testing was conducted using F-tests and t-tests to determine the simultaneous and partial effects of each independent variable on earnings management. The results indicate that audit quality, profitability, and audit committee size have no significant effect on earnings management. However, audit committee expertise in accounting and finance has a significant negative effect on earnings management. These findings highlight the importance of professional competence within the audit committee in enhancing financial oversight and preventing earnings manipulation.

Keywords: earnings management, audit quality, profitability, audit committee, accounting expertise.

INTRODUCTION

Earnings management practices are a common phenomenon both domestically and internationally. Such behavior often arises due to high levels of information asymmetry between management and external parties who lack sufficient access or motivation to monitor managerial actions (Richardson, 2005). Earnings management has become a critical issue in accounting as it may affect the quality of financial statements, which serve as the basis for decision-making by investors, creditors, and other stakeholders.

Technically, according to Huynh (2020), earnings management refers to managerial intervention in the financial reporting process, carried out with the intention of serving personal interests. This activity is often characterized by income manipulation to present favorable information regarding a company's performance. Nelwan (2009) explains that

earnings management can be legally practiced in accordance with Generally Accepted Accounting Principles (GAAP) for purposes such as earnings stabilization, but it may also become unethical if used to mislead stakeholders. Therefore, earnings management can be categorized into two types based on its purpose: positive earnings management and negative earnings management. Positive earnings management is carried out in compliance with applicable accounting standards (SAK) and aims to maintain the stability of a company's performance—for example, to avoid drastic earnings fluctuations, thereby ensuring consistent financial reporting in the eyes of investors. Scott (2015) states that earnings management can be considered ethical if performed in accordance with accounting standards, including changes in accounting methods and revenue recognition, a view supported by several other scholars.

Conversely, negative earnings management is conducted with the intention of deceiving users of financial statements—such as inflating earnings to increase stock prices or gain bonuses—by manipulating figures in financial reports in ways that are inconsistent with applicable accounting standards. This poses a risk of increasing information asymmetry between managers and company owners, which may lead to poor decision-making. Huynh (2020) argues that earnings management is detrimental as it undermines the credibility and validity of financial information and can lead to misperceptions regarding the financial condition of the firm.

This study focuses specifically on the unethical and detrimental aspects of earnings management, namely practices that deviate from accounting standards and have the potential to harm the public. This focus is relevant given the prevalence of cases in which companies manipulate financial reports to appear financially healthy, ultimately causing substantial losses to investors and stakeholders. Such practices become problematic when they cross ethical boundaries and deviate from generally accepted accounting principles. Manipulative earnings management that does not comply with SAK can cause financial reports to misrepresent the company's true economic condition, misleading users such as investors, creditors, and the general public (Scott, 2015).

An illustrative example of earnings management in the transportation and logistics sector is the case of PT Garuda Indonesia. The company manipulated its financial statements in 2018, under the audit of a non-Big Four public accounting firm (Tanubrata Sutanto Fahmi Bambang & Partners). At the time, the Financial Services Authority (OJK) and the Government Accounting Supervisory Committee (PPPK) identified inconsistencies in Garuda Indonesia's financial reporting. While the financial statements reported a net profit of USD 809.85 thousand, the company was in fact still incurring a loss of USD 216.5 million. Subsequent investigations revealed that the reporting was not in compliance with Indonesian Financial Accounting Standards (PSAK). The OJK conducted an audit and imposed fines on the board of directors in mid-June 2019. The company was fined IDR 100 million, and sanctions were also imposed on the directors and commissioners who signed the misleading financial statements (Effendi, 2019).

The Garuda Indonesia case illustrates how companies in the transportation and logistics sector can be susceptible to earnings management practices. This sector includes a variety of subsectors such as land (buses, trains), sea (ships), air (aircraft), and logistics services that support supply chains. Transportation facilitates regional mobility and supports economic, educational, and social activities, while logistics services ensure the smooth distribution of essential goods, production outputs, and e-commerce services. Without this sector, daily societal activities and economic growth would be hindered. In

the era of globalization, rising demand for transportation services has accelerated sector growth, driven by technological advancement, urbanization, and the increasing need for international trade (Wardoyo et al., 2023).

Many transportation companies operate public or subsidized services, such as PT KAI (Persero), Transjakarta, and Trans Metro Dewata. Owners seeking to evaluate their company's performance often engage public accountants (auditors) to provide assurance that financial reports have been prepared in accordance with applicable financial accounting standards, making these reports reliable for decision-making. Decision-makers expect high-quality audit outcomes to enhance confidence in their decisions. Audit services serve as a monitoring mechanism to mitigate potential conflicts of interest between owners and managers and between shareholders with differing ownership levels. Additionally, audits reduce information asymmetry by allowing external parties to assess the validity of financial statements (Jensen & Meckling, 1976).

High-quality audits are characterized by disclosures that accurately reflect any indications of financial misreporting, ensuring that the statements are free from material misstatements and comply with prevailing regulations (Normasyhuri & Natalelawati, 2022). Audit quality is often evaluated based on the audit opinion issued by a public accounting firm (KAP), with an unqualified opinion being indicative of high quality. Audit quality functions as an independent external oversight mechanism capable of identifying earnings management and thus limiting managerial opportunities to manipulate financial statements (DeAngelo, 1981).

Another factor influencing earnings management is a company's profitability, which refers to its ability to generate profits from all available resources such as sales, capital, employee count, and branch networks (Chairunnisa et al., 2022). Profitability is a key metric observed by owners and investors to evaluate management performance. When profitability is low, management may be incentivized to engage in earnings management to present more favorable financial results and meet stakeholder expectations. Conversely, highly profitable companies may also manipulate earnings to reduce tax liabilities or avoid negative perceptions from earnings volatility.

Profitability can be measured using several financial ratios, including Gross Profit Margin (GPM), Net Profit Margin (NPM), Return on Assets (ROA), and Return on Equity (ROE). In this study, profitability is measured using ROA, as McClure (2021) suggests that ROA provides a quick indication of a company's ability to generate profit from each dollar of investment. ROA reflects how effectively management utilizes company assets to generate revenue (Moh. Rifai, 2015).

The study examines the relationship between profitability and earnings management because prolonged manipulation to maintain stable profit appearances may lead to trust crises, legal sanctions, or significant financial losses. Therefore, while profitability is a crucial performance indicator, it is essential that financial statements reflect actual performance without unjustified earnings management. Profitability often drives earnings management, especially among companies with low earnings striving to meet stakeholder expectations (Roychowdhury, 2006).

In addition to audit quality and profitability, another factor influencing earnings management is the audit committee. The audit committee plays an active role in ensuring the quality and reliability of financial reporting, which is vital for any company. The committee is responsible for overseeing management functions and audit activities, which directly impacts audit costs (Hendi & Shella, 2022). To perform its functions effectively, the

audit committee must exhibit specific characteristics that indicate its effectiveness. It must be efficient and capable of ensuring transparency. By overseeing financial reporting, the audit committee is expected to monitor and reduce fraudulent financial reporting (Nurliasari & Achmad, 2020).

Specifically, earnings management is influenced by five audit committee characteristics: independence, financial expertise, tenure, meeting frequency, and committee size. However, Nugroho et al. (2022) highlight two main characteristics: the size of the audit committee and the financial and accounting expertise of its members. These members are deemed capable of performing their duties effectively and assisting the board in approving financial reports in accordance with Generally Accepted Accounting Principles (GAAP).

The size of the audit committee is a relevant variable in this study, as larger committees are often considered to have more resources and knowledge to monitor financial reporting and accounting policies effectively. Strong oversight is expected to reduce opportunities for management to engage in earnings manipulation. A larger audit committee also contributes to reducing information asymmetry through more effective monitoring (Cormier et al., 2010).

Moreover, the financial and accounting expertise of the audit committee is another focal point, as such expertise enhances the committee's ability to detect and prevent earnings management practices. However, Muthmainnah (2020) argues that accounting and financial expertise alone is insufficient to reduce earnings management unless supported by strong oversight and a deep understanding of the context.

Prior studies on the effect of audit quality on earnings management have yielded mixed results. Putri & Yuyetta (2013) and Setiawan (2014) found that audit quality, measured by audit firm reputation (Big Four vs. non-Big Four), negatively affects earnings management. Chia et al. (2007) also supported the notion that audit quality constrained earnings management among Singaporean service companies during the Asian Financial Crisis, consistent with Mollik et al. (2020), who found that Big Four auditors significantly limited earnings management among Australian firms in the pre-crisis period.

Similarly, studies on profitability and earnings management have produced varying results. Wibisana & Ratnaningsih (2014), Rere et al. (2020), and Hasty et al. (2023) found a positive relationship, while Fatmasari (2016) reported no significant effect.

Research on audit committee size has also shown conflicting findings. Sari (2018) found a positive and significant effect on earnings management, while Marsha (2017) and Margareth (2017) reported a negative relationship. Regarding financial expertise, Mollik et al. (2020) found no significant effect, and Siregar (2018) echoed these findings. However, Margareth (2017) concluded that financial and accounting expertise negatively influences earnings management.

This study replicates the research conducted by Mollik et al. (2020) and Nugroho et al. (2022), with the key difference being the addition of profitability as an independent variable. Furthermore, while previous studies focused on Australian firms during the financial crisis caused by the pandemic, this study analyzes companies in the transportation and logistics sector listed on the Indonesia Stock Exchange (IDX) during the 2019–2023 period. The selected timeframe captures the impacts of COVID-19 and post-pandemic dynamics within the industry.

Based on the background described, this study aims to re-examine earnings management and its influencing factors, thereby contributing to the literature by testing

whether current theoretical and empirical findings hold true. Accordingly, the title of this research is: “The Effect of Audit Quality, Profitability, and Audit Committee Characteristics on Earnings Management in Transportation and Logistics Companies Listed on the Indonesia Stock Exchange.”

METHOD

This study aims to examine the effect of audit quality, profitability, audit committee size, and audit committee expertise in accounting and finance on earnings management in transportation and logistics sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2019–2023. Earnings management is measured using discretionary accruals based on the Modified Jones model (Dechow et al., 1995). Audit quality is proxied by the status of the Big Four Public Accounting Firm (KAP), profitability is measured by Return on Assets (ROA), audit committee size is expressed through the number of members, and audit expertise is calculated from the proportion of audit committee members who have accounting and finance backgrounds.

The population in this study includes 37 transportation and logistics sector companies with a total of 158 observations obtained through purposive sampling method, based on the criteria of completeness of annual reports for five consecutive years. Secondary data were collected from annual reports available on the official website of the IDX and each company. Data analysis was carried out through descriptive statistical tests, classical assumption tests (normality, multicollinearity, heteroscedasticity, and autocorrelation), and multiple linear regression tests. Hypothesis testing was carried out using the F test and t test to determine the significance of the model simultaneously and partially.

The test results will show the extent to which independent variables can explain variations in corporate earnings management practices. The coefficient of determination (R^2) is used to measure the strength of the model in explaining the relationship between variables. This study is expected to contribute to the corporate governance literature, especially in efforts to improve transparency and accountability through effective audit oversight and strengthening the role of the audit committee in minimizing earnings management practices.

RESEARCH RESULTS AND DISCUSSION

Scope of Research Area

Table 1. Criteria for Determining Research Samples

No	Sampling Determination Criteria	Amount
1.	Transportation and logistics companies listed on the Stock Exchange Indonesia's effects during the period 2019-2023.	185
2.	Transportation and logistics companies that do not issue complete annual report on the Indonesia Stock Exchange during the period 2019-2023.	(27)
Initial Observation Count		158
	Number of observations that experience outliers	(49)
Final Observation Count		109

(processed data, 2025)

Classical Assumption Test Results

1.) Normality Test

Table 2. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		109
Normal Parameters ^{a,b}	Mean	0.0000000
	Std. Deviation	0.04342644
Most Extreme Differences	Absolute	0.051
	Positive	0.042
	Negative	-0.051
Test Statistics		0.051
Asymp. Sig. (2-tailed) ^c		.200 ^d

Source: Processed secondary data, 2025

Based on the results of the analysis of Table 2, the Asymp, Sig (2-tailed) value is 0.200. This value is greater than 0.05 ($0.200 > 0.05$) so it can be concluded that the regression model is normally distributed.

2.) Multicollinearity Test

Table 3. Multicollinearity Test Results

Coefficients ^a		
Model	Collinearity Statistics	
	Tolerance	VIF
X1_Audit_Quality	0.956	1,046
X2_Profitability	0.965	1,036
X3_Audit_Committee_Size	0.985	1,015
X4_Audit_Committee_Expertise	0.943	1,061

Source: Processed secondary data, 2025

Based on table 3 the tolerance value of audit quality (X1) is 0.956; profitability (X2) is 0.965; audit committee size (X3) is 0.985; and audit committee expertise (X4) is 0.943. The VIF value of audit quality (X1) is 1.046; profitability (X2) is 1.036; audit committee size (X3) is 1.015; and audit committee expertise (X4) is 1.061. It can be concluded from all variables, the tolerance value is greater than 0.1 and VIF is less than 10. Therefore, there is no multicollinearity symptom in the regression model.

3.) Heteroscedasticity Test

Table 4. Results of Heteroscedasticity Test

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

1	(Constant)	-0.013	0.039	-	0.747
				0.323	
	X1_Audit_Quality	-0.009	0.006	-0.138	-1,405 0.163
	X2_Profitability	0.035	0.050	0.068	0.699 0.486
	X3_Audit_Committee_Size	0.013	0.012	0.101	1,040 0.301
	X4_Audit_Committee_Expertise	0.011	0.010	0.102	1,025 0.308

Source: Processed secondary data, 2025

4.) Autocorrelation Test

Table 5. Autocorrelation Test Results

Model Summary^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.403a	0.162	0.130	0.04425	1,689

Source: Processed secondary data, 2025

Table 5 shows the Durbin Watson (DW) value of 1.689. In the regression model, the number of samples (n) is 109 and the number of independent variables (k) is 4. So it can be seen that dU is 1.7644 and dL is 1.6125. The 4-dU value is 2.2356. The Durbin-Watson value of 1.689 is between the lower and upper limits ($dL < DW < dU$), so the results are inconclusive. However, because the DW value is close to 2, this model is practically considered not to contain significant autocorrelation.

Multiple Linear Regression Test

Table 6. Multiple Linear Regression Test Results

	Unstandardized		Standardized			
	Coefficients		Coefficients	t	Sig.	
		Std.				
Model	B	Error	Beta			
1 (Constant)	-0.083	0.064		-1,306	0.194	
X1_Audit_Quality	-0.010	0.011	-0.084	-0.912	0.364	
X2_Profitability	-0.043	0.082	-0.048	-0.530	0.597	
X3_Audit_Committee_Size	0.008	0.020	0.036	0.397	0.692	
X4_Audit_Committee_Expertise	-0.077	0.017	-0.413	-4,472	0,000	

Source: Processed secondary data, 2025

Based on the results of table 6, the following multiple linear regression equation model is obtained:

$$Y = -0.083 - 0.010(X_1) - 0.043(X_2) + 0.008(X_3) - 0.077(X_4) + e \dots\dots\dots(1)$$

According to the regression equation above, there are several points that can be concluded:

- 1) The earnings management variable as variable Y will have a value of -0.083 if audit quality, profitability, audit committee size, and audit committee expertise are assumed to be equal to zero.

- 2) The audit quality coefficient value of -0.010 indicates that there is an inverse relationship. This means that every increase of 1 of this variable, assuming other variables are constant, is predicted to decrease earnings management by 0.010.
- 3) The profitability coefficient value of -0.043 indicates that there is an inverse relationship. This means that every increase of 1 variable with the assumption that other variables are constant, is predicted to decrease earnings management by 0.043.
- 4) The coefficient value of the audit committee size is 0.008, which indicates that every 1 increase in this variable, assuming the other variables are constant, is predicted to increase earnings management by 0.008.
- 5) The audit committee expertise coefficient value is -0.077, which indicates that every 1 increase in this variable, assuming other variables are constant, is predicted to reduce earnings management by 0.077.

Model Feasibility Test (F Test)

Table 7. Model Feasibility Test Results

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	0.039	4	0.010	5,032	.001b
	Residual	0.204	104	0.002		
	Total	0.243	108			

Source: Processed secondary data, 2025

Based on Table 7 The regression equation has a significant value of 0.001 which means less than 0.05. This means that the regression model used is suitable for explaining variations in company value because the four independent variables together provide a meaningful contribution.

Hypothesis Test (t-Test)

Table 8. Hypothesis Test Results (t)

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	-0.083	0.064			-1,306	0.194
X1_Audit_Quality	-0.010	0.011	-0.084		-0.912	0.364
X2_Profitability	-0.043	0.082	-0.048		-0.530	0.597
X3_Audit_Committee_Size	0.008	0.020	0.036		0.397	0.692
X4_Audit_Committee_Expertise	-0.077	0.017	-0.413		-4,472	0,000

Source: Processed secondary data, 2025

Based on Table 8 above, the results of the hypothesis testing can be explained as follows:

- 1.) The Influence of Audit Quality on Earnings Management

The results of the t-statistic test on Table 8 shows that the audit quality variable has a significance level of 0.364, which means above 0.05 ($0.364 > 0.05$) and the direction of the regression coefficient is negative at -0.010. Based on these results, audit quality does not have a significant effect on earnings management, although the direction of the effect is negative.

2.) The Influence of Profitability on Earnings Management

The results of the t-statistic test on Table 8 shows that the profitability variable has a significance level of 0.597, which means above 0.05 ($0.597 > 0.05$) and the direction of the regression coefficient is negative at -0.043. Based on these results, profitability does not have a significant effect on earnings management.

3.) The Effect of Audit Committee Size on Earnings Management

The results of the t-statistic test on Table 8 shows that the audit committee size variable has a significance level of 0.692, which means above 0.05 ($0.692 > 0.05$) and the direction of the regression coefficient is positive at 0.008. Based on these results, the size of the audit committee does not have a significant effect on earnings management.

4.) The Influence of Audit Committee Expertise in Accounting and Finance on Earnings Management

The results of the t-statistic test on Table 8 shows that the audit committee expertise variable has a significance level of 0.000, which means below 0.05 ($0.00 < 0.05$) and the direction of the regression coefficient is negative at -0.077. Based on these results, the audit committee expertise has a negative effect on earnings management. This indicates that the higher the expertise of the audit committee members in accounting and finance, the lower the level of earnings management in the company. The results of this test indicate that the audit committee expertise has a negative and significant effect on earnings management, so the fourth hypothesis is accepted.

Coefficient of Determination Test (R²)

Table 9 Results of the Determination Coefficient Test (R²)

Model Summary^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.403 ^a	0.162	0.130	0.04425	1,689

Source: Processed secondary data, 2025

Table 9 shows that the value of Adjusted R Square is 0.130 or 13%, indicating that 13% of the variation in earnings management can be explained by audit quality, profitability, audit committee size, and audit committee expertise in accounting and finance. The remaining 87% is influenced by other factors outside the model that were not included in this study.

Discussion

The Effect of Audit Quality on Earnings Management

The first hypothesis of this study proposed that audit quality has a negative and significant effect on earnings management. The test results show that the audit quality variable has a significance level of 0.364 and a negative regression coefficient of -0.010. Since the significance value is greater than 0.05, it indicates that audit quality does not have a significant effect on earnings management. This means that the first hypothesis

(H1) is rejected. The result suggests that the audit quality produced by Big Four or non-Big Four accounting firms does not influence earnings management.

The Effect of Profitability on Earnings Management

The second hypothesis of this study states that profitability has a negative and significant effect on earnings management. The test results show that the profitability variable has a significance level of 0.597 and a negative regression coefficient of -0.043. Since the significance value exceeds 0.05, it indicates that profitability does not have a significant effect on earnings management, thus the second hypothesis (H2) is rejected.

This result contradicts agency theory, which posits that agents may act opportunistically due to conflicting interests (Hidayah & Nurjanah, 2023). However, when the findings show that ROA does not influence earnings management, it may indicate that high profitability reduces the pressure on managers to manipulate earnings. Managers may feel less inclined to engage in earnings management because the financial statements already reflect favorable performance, thereby lowering opportunistic motives. The higher the company's profitability, the less likely management is to engage in earnings management, as highly profitable firms are more likely to attract public attention (Hasriani et al., 2021).

The Effect of Audit Committee Size on Earnings Management

The third hypothesis posited that audit committee size has a negative and significant effect on earnings management. The test results show that the audit committee size variable has a significance level of 0.692 and a positive regression coefficient of 0.008. Since the significance value exceeds 0.05, it indicates that audit committee size does not significantly influence earnings management, meaning that the third hypothesis (H3) is rejected.

The Effect of Audit Committee Expertise in Accounting and Finance on Earnings Management

The fourth hypothesis proposed that audit committee expertise in accounting and finance has a negative and significant effect on earnings management. The results indicate that this variable has a significance level of 0.000 and a negative regression coefficient of -0.077. As the significance value is below 0.05, this indicates a statistically significant negative effect, thereby supporting the fourth hypothesis (H4). This suggests that the greater the accounting and finance expertise of audit committee members, the lower the likelihood of earnings management within a company.

CONCLUSION

- 1.) Audit quality has no effect on earnings management. This indicates that whether a company is audited by a Big Four or non-Big Four public accounting firm does not influence the occurrence of earnings management within the company.
- 2.) Profitability has no effect on earnings management. This suggests that a company's level of profitability whether high or low does not affect the practice of earnings management.
- 3.) Audit committee size has no effect on earnings management. This implies that an increase in the number of audit committee members does not influence the likelihood of earnings management within a company.
- 4.) Audit committee expertise in accounting and finance has a significant negative effect on earnings management. This finding indicates that a greater number of audit committee

members with expertise or backgrounds in accounting and finance can reduce the occurrence of earnings management within a company.

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