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Do Key Audit Matters Mediate Earning Management

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Audit, Manajemen, Earning

ABSTRACT
Earnings management is the management of cash in or income and cash out or expenses so that businesses can generate net income. The purpose of this study was to determine the effect of key audit matters on earnings management mediated by audit quality and financial audit committee effectiveness. This research uses quantitative research methods. The data collection method of this research uses documentation techniques. The population used in this study are all companies listed on the Indonesia Stock Exchange obtained from the official IDX website, namely https://www.idx.co.id and the company's website in 2022, totaling 825 companies. The method used in sampling is purposive sampling method. The data analysis method used is a combination of descriptive analysis and quantitative analysis. The results showed that audit quality, effectiveness, financial audit committee mediate the effect of key audit matters on earnings management.

1. Introduction

The rapid development of today's times, makes the economy increasing. The company must also present clear and trustworthy financial statements. Therefore, an auditor is needed to check the accuracy of financial statements and provide quality audits. So, with this opinion, investors will invest in companies with good audit quality. The performance of a company can be seen from the company's financial statements.

Profit information contained in financial statements is generally the main focus of investors. This situation encourages the company's management to implement certain strategies to generate profits that are in line with the expectations of investors. This causes financial statements to eventually be misused in various ways such as flattening, raising, and lowering profits to affect the value of profits to be reported known as earning management (Tanjung, 2019).

Additional phenomena The phenomenon of earning management was revealed in several companies in Indonesia, one of which occurred at PT Indofarma Tbk. Based on the results of Bapepam's examination of PT Indofarma Tbk. (Capital Market Supervisory Agency, 2004), evidence was found that PT Indofarma Tbk. carried out earning management practices by presenting an overstated net profit of Rp 28,870 billion, as a result of the valuation of inventory in process that was higher than it should be, So that the cost of goods sold that year was understased. PT Akasha Wira Internasional (ADES) The Company's total comprehensive profit in 2013 was Rp 98.6 billion or an increase of 11.8% compared to 2012 which amounted to Rp 83 billion. However, after PT Akasha Wira Internasional's financial statements were audited, it turned out that there was a decrease in net profit by 33% or 56.6 billion. The decline in profit was due to net sales growing lower than the increase in expenses. The auditor recorded an increase in operating expenses of Rp 42 billion in 2013, while total sales amounted to Rp 502.5 billion or an increase of 5% from total sales in 2012 which amounted to Rp 476 billion (CNN, 2023).

Management opportunities in profit engineering can be minimized by increasing company supervision through independent auditors. The presence of qualified auditors in the company can act as a powerful monitoring mechanism for management and serve to convey positive signals to the market. Qualified auditors are also considered to play an important role in reducing agency conflicts. Reliable financial reporting guaranteed by qualified auditors can increase management accountability and become an effective tool for shareholders to monitor management tasks (Indrarti &; Widiatmoko, 2021). The quality of auditors can be measured using the KAP measure. The size of KAP shows the attitude of an independent and professional auditor so as to minimize management to intervene in the opinions and opinions of auditors (Natalia et al, 2017). According to (Hadi &; Tifani, 2020) stated that audit quality negatively affects earning management. (Tarigan &; Saragih, 2020) stated that audit quality has a positive effect on earning management. Meanwhile, (Wijayanti et al, 2021) stated that audit quality has no effect on earning management.

The audit committee has an important role in corporate governance (Alfiyasara and Auliffi, 2020). The audit committee has the main task of examining and supervising the financial reporting process and internal control (Sunarsih, 2017). According to Hastuti and Santoso (2017), the audit committee is a group of people selected to perform certain jobs or special tasks or a number of members of the board of commissioners of client companies who are responsible for assisting auditors in maintaining their independence to management. The audit committee itself has an important role in supervising the company's management so as not to commit fraud that can benefit itself so that it can cause losses to company owners. An audit committee with a sufficient number of members encourages the supervisory function performed. Felicia and Imam (2017) stated that the audit committee negatively affects earning management. In contrast to the results of this study, there is a difference with Lestari and Murtanto (2017) that audit committee variables have no effect on earning management.

The next factor that can minimize the occurrence of earning management is the expertise of the audit committee. The existing audit committee must have at least one member who has an educational background and expertise in accounting and finance (POJK, 2015). In carrying out its duties, the audit committee supervises the financial statements presented. Therefore, an audit committee that has expertise in accounting or finance is an important thing for a company to have. According to Suprianto et al. (2017) argues that this expertise can help the audit committee in reducing opportunist behavior of management. This expertise can support the audit committee in assessing and analyzing information in the financial statements better so that the information can be used as an adequate recommendation for the board of commissioners in assessing management performance. Hamzah and Dul (2018) obtained the results that the expertise of the audit committee negatively affects earning management. In contrast to research conducted by Alfiyasahra and Auliffi (2020), it was found that the expertise of the audit committee had no effect on earning management.

Another factor that can affect management is KAM (Key Audit Metters). According to Gold et al. (2020) shows that managers' tendency to make aggressive financial reporting decisions is reduced by the presence of KAM (compared to the absence of KAM). Pinello, Puschaver, & Volkan (2020) state that critical accounting estimates influence critical audit issues made by auditors. Tusek &; Jezovita (2018) found an increase in informative value contained in the report. They also found a positive and significant relationship between the amount of KAM and accruals and discretionary income, while a negative and significant relationship was found between the amount of KAM and earning management proxies with operations through discretionary expenses.

Research Objectives

Based on the formulation of the research problem that has been described, this study aims as follows:

1. To empirically prove the effect of audit quality, effectiveness of audit committee, audit committee financial expertice and key audit matters on earning management.
2. To empirically prove the moderation of audit quality relationships, the effectiveness of audit committees, audit committee financial experts and key audit matters on earning management.

Theory And Hypothesis Development

Research Review

The first study was conducted by Mohammad Ahmad Alqam at al in 2021 with the title the mediating effects of key audit metters on the relationship between audit quality and earning management: evidence from jordan. The results proved that audit quality improves key audit issues, which in turn lowers earning management. Also, this study confirmed the mediated effect of KAMs between audit quality and earning management.

In the second study conducted by Octavia at al. (2022) found the results showed that the auditor industry, specialization and auditor independence have a real positive effect on earning management through financial difficulties. The conclusion of the results of the study explains that financial distress can be a motivation for management to carry out earning management so that it can be an indication for auditors to detect earning management. Financial difficulties can motivate management to use their flexibility to modify company profits, thus requiring high audit quality and audit independence.

The third study was conducted by Meinie Susanty in 2022 with the title The Effect of Audit Quality on Earning management with Corporate Governance as Moderation. The results found that high audit quality with multidimensional measurement of Audit Quality Metric Score (AQMS) improves earning management with abnormal production costs and discretionary accrual costs, not through abnormal cash flow operating at the individual level and through aggregate levels of combined real earning management abnormal cash flow operating, production costs and discretionary accrual.

The fourth study was conducted by Rehania Rachmayanti &; Aries Jonathan in 2022 with the title ownership, tax aggressiveness and audit quality on earning management. The results of this study show that foreign ownership affects earning management which means that foreign companies do not have financial resources, knowledge and corporate governance expertise that hinders obtaining information. While managerial ownership, institutional ownership, tax aggressiveness, leverage, company age, and audit quality have no effect on earning management.

The fifth study was conducted by Noor Laila Fitriana in 2019 with the title The Effect of Audit Committee Expertise on Earning management with Audit Quality as a Moderating Variable. These results indicate that an audit committee with both accounting and financial expertise can reduce earning management. Conversely, the results also revealed that audit quality did not interact with the expertise of the audit committee to influence the decline in earning management.

Relevant Concepts Or Theories

Agency theory

Agency theory is a concept that explains the correlation between principals and agents. This theory explains the relationship in which principals use the services of agents in carrying out activities on their behalf to give authority to make decisions (Jensen &; Meckling, 1976).

Based on agency theory, agents (management) contract with principals to perform certain tasks, one of which is to increase profits, and principals (shareholders) will reward agents for tasks completed. If the task is completed well, the rewards received by the agent are also greater. This large reward allows the agent (management) to do earning management as a shortcut to show as if the company's profits are rising (Destriana &; Trisakti, 2021).

Audit quality

The Indonesian Institute of Accountants (IAI)-(IAI what year) states that audits conducted by auditors are said to be of quality if they meet auditing standards and quality control standards. Audit is an evaluation and accumulation of evidence related to information in order to report and determine the degree of alignment between criteria and information that has been determined (Basworo et al., 2021). Audit quality represents the willingness to disclose material errors and unethical accounting practices in financial statements, and convey such information appropriately without bargaining (Mohammed et al., 2018) According to (Sasongko et al., 2022) auditor quality measurement is measured by dummy variables where the value is 1 if the company is audited by the big four KAP and the value 0 if the company is audited by a non-big four KAP.

The effectiveness of the audit committee

Hamrul &; Anita (2020) stated that the audit committee will provide encouragement for company management to carry out healthy business management through the supervisory role carried out. The audit committee is a support for the company's board of commissioners in carrying out its duties as a party that protects parties outside the company from
fraud of company management. (It should be explained why the formula is used below and who the researchers are using the formula) Audit committee.

$$\frac{\text{Number of Independent commissioners in the audit committee}}{\text{Number of audit committess}}$$

Audit committee financial expertise

Decree of the Chairman of Bapepam and LK Number: Kep-643 / BL / 2012, the audit committee must have one or more members who have expertise and experience in accounting and finance. It is necessary to separate the audit committee that has accounting and financial expertise, so that it can be traced which expertise can minimize the occurrence of earning management practices. Audit committees with accounting expertise will minimize the opportunistic nature of managers to carry out earning management practices (Suprianto et al., 2017). The audit committee with accounting expertise will be able to evaluate financial statements with the experience it has in accounting, finance, business and so on (Suprianto et al., 2017). Audit committee members who have financial expertise can make time more effective in doing financial reporting. One of the roles of the audit committee is to limit the opportunistic nature possessed by managers who are more concerned with their interests, so they need expertise to analyze and evaluate financial statements (Dwiharyadi, 2017). Analyzing a financial statement can be done by people who have expertise related to accounting standards that are generally accepted in their country. Audit committee accounting expertise, audit committees that have accounting expertise can be seen from the position of the audit committee members. An accounting expert is someone who has experience as a certified public accountant, auditor, chief financial officer, head of accounting, accounting officer, financial officer. Audit committee accounting expertise is measured by the ratio between audit committee members who have accounting expertise to the number of audit committees. (It should be explained why the reason for using the formula below and who the researchers use the formula) Accounting skill ratio

$$\frac{\text{Number of members with accounting expertise}}{\text{Number of audit committee members}}$$

Earning management

According to (Mahrani and Soewarno, 2018) stated that *earning management* is the action of managers who increase or decrease the reported profit of their unit of responsibility which has nothing to do with the increase or decrease in long-term company profitability Managers manage net income and in this study are projected using the *Modified Jones Model* (Dechow et al, 1995) to obtain the value of discretionary accruals which are proxies of earning management practices with ratio measurement scales. To calculate discretionary, then first Calculated total accrual by formula:

$$TAC = NI_{it} - CFO_{it}$$

$$\underline{TA_{it}} = \text{QUOTE 1 } \underline{1} + \text{QUOTE 2 } \underline{\Delta Rev_{it}} + \text{QUOTE 3 } \underline{PPE_{it}} + \varepsilon$$

$$NDA_{it} = \text{QUOTE 1 } \underline{1} + \text{QUOTE 2 } \underline{\Delta Rev_{it}} + \text{QUOTE 3 } \underline{PPE_{it}}$$

$$A - 1 \qquad A - 1 \qquad A - 1$$

$$DA_{it} = TA_{it} - NDA_{it}$$

Where :

DA = *Discretionary Accruals* Company I in the period of years t
NDA = *Nondiscretionary accrual* Company I in the period of years t
Tait = Total accrual of company i in the period of year t
Niit = Net profit of company i in the period of year t
CFOit = Cash flows from the company's operating activities i in the period of year
tAit-1 = Total assets of the company i in the period of year t
ΔRevit = Company i's revenue in year t is subtracted by company it's revenue in year t-1
PPEit = Total tangible fixed assets of company i in the period of years t
Ɛ = *Error*

Key audit matters

To investigate KAM reporting, the study focused on the principal paragraph of the audit issue in the auditor's report, which is included in the annual report of the sample company. To measure the level of KAM used in the study, a content analysis was carried out with a checklist used to calculate the number of issues and words included in KAM to measure the level of KAM reporting in the company's annual report (Suttipun, 2020). A distinction is made between companies that do not disclose audit issues with the number 0, and 1 for companies that do, and the number of disclosures that the auditor shows in his report is indicated by the number of issues and the number of words entered.

Frame of mind

Based on the description above, a theoretical framework can be made that describes the variables that affect earning management, namely:

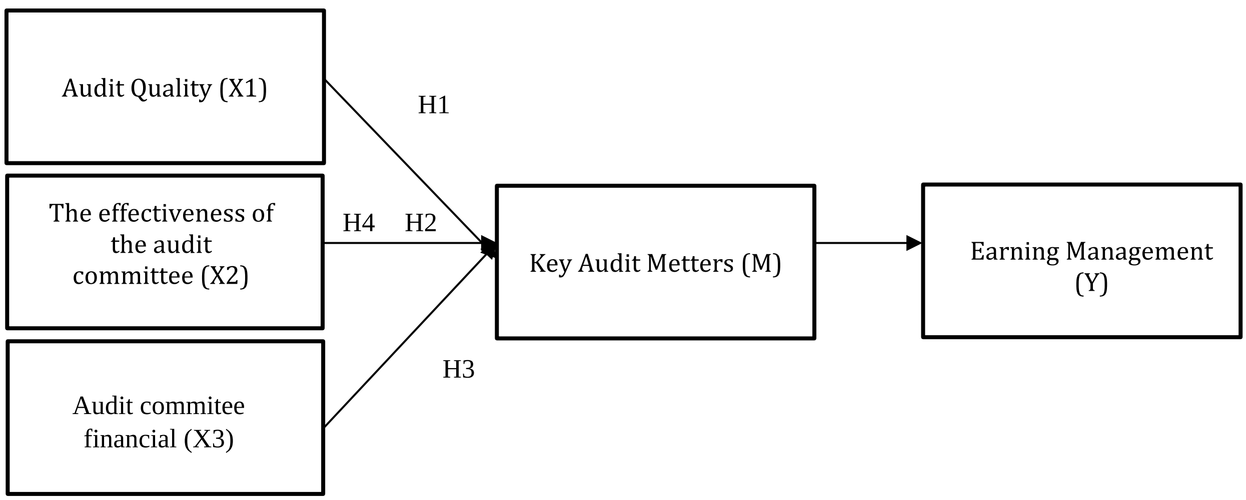

Figure 1
Research Model

2. Materials and Methods

Quantitative Research Methods according to Sugiyono (2018: 15) quantitative methods are methods based on positivism philosophy aimed at describing and testing hypotheses made by researchers. Quantitative research contains many numbers ranging from collection, processing, and results that are dominated by numbers. The source of data used in this study is secondary data, namely data in the form of the company's 2022 financial statements.

The data collection method for this study uses documentation techniques, where the technique is used to obtain accurate information and data related to research variables through records, literature studies, accredited scientific journals, documents and official websites that publish related data.

According to Handayani (2020), population is the totality of each element to be studied that has the same characteristics, it can be individuals from a group, event, or something to be studied. The population used in this study is all companies listed on the Indonesia Stock Exchange obtained from the official IDX website, https://www.idx.co.id and company website in 2022, which is 825 company. The method used in sampling is the purposive sampling method. Purposive sampling is a sampling technique with certain considerations (Sugiyono, 2019: 85). The sample of this research after being selected in several sectors became 130 companies listed on the Indonesia Stock Exchange.

In this study using panel data regression analysis techniques used to test audit quality, audit committee effectiveness, audit committee financial expertice on earning management with key audit matters as intervening variables. In analyzing the data, researchers used regression tests with the help of eviews 9 application software. The data analysis method used is a combination of descriptive analysis and quantitative analysis.

$$ML = \alpha + \beta 1\ AQ + \beta 2\ KA + \beta 3\ ACF + \beta 4\ KAM + e$$

Information:
α = Konstanta
β = Koefisien regresi
ML = Earning Management
AQ = audit quality
KA = komite audit
ACF = audit commite financial
KAM = key audit metters
e = error

3. Result and Discussion

Result

Validity Test

Validity test is a method used to evaluate the extent to which a measurement instrument (for example a questionnaire or test) can measure the intended variable accurately and precisely. The validity test aims to ensure that the measurement instruments used in the study have the ability to measure the desired variables validly.

Table 1 Validity Test

Correlations

		Audit Quality	The effectiveness of the audit committee	Audit commitee financial	Earning management	Key Audit Metters	TOTAL
Audit Quality	Pearson Correlation	1	.605**	.524**	.471**	.220*	.731**
	Sig. (2-tailed)		<.001	<.001	<.001	.012	<.001
	N	130	130	130	130	130	130
The effectiveness of the audit committee	Pearson Correlation	.605**	1	.649**	.573**	.446**	.884**
	Sig. (2-tailed)	<.001		<.001	<.001	<.001	<.001
	N	130	130	130	130	130	130
Audit commitee financial	Pearson Correlation	.524**	.649**	1	.557**	.415**	.814**
	Sig. (2-tailed)	<.001	<.001		<.001	<.001	<.001
	N	130	130	130	130	130	130

Earning Management	Pearson Correlation	.471**	.573**	.557**	1	.315**	.710**
	Sig. (2-tailed)	<.001	<.001	<.001		<.001	<.001
	N	130	130	130	130	130	130
Key Audit Metters	Pearson Correlation	.220*	.446**	.415**	.315**	1	.658**
	Sig. (2-tailed)	.012	<.001	<.001	<.001		<.001
	N	130	130	130	130	130	130
TOTAL	Pearson Correlation	.731**	.884**	.814**	.710**	.658**	1
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	<.001	
	N	130	130	130	130	130	130

From the information presented in Table 1, it can be seen that each instrument has a Pearson correlation value that exceeds r Table = 0.143 (N=130). In addition, the significance value (2-tailed) for all correlation items is .000, which is lower than 0.05. Based on these two findings, we can conclude that all items in the statements are valid. Therefore, the questionnaire can be considered valid and ready for use.

Reliability Test

Reliability test is a method used to measure the extent to which a measurement instrument (such as a questionnaire or test) is consistent and reliable in producing similar results if repeated at different times or by different researchers. The reliability test aims to evaluate the stability and consistency of the measurement instrument in measuring the variable in question.

Table 2. Reliability Test

Reliability Statistics

Cronbach's Alpha	N of Items
.803	5

In the reliability test presented in Table 2, researchers obtained a Cronbach Alpha value of 0.803. This value exceeds the threshold of 0.600, which indicates that the questionnaire shows a high level of consistency and reliability. Therefore, the questionnaire is considered suitable for use in further research.

Regression Test

Regression testing, also known as regression analysis, is a statistical method used to study the relationship between one or more independent variables (explanatory variables) and the dependent variable (the variable to be predicted). Regression tests are used to determine the extent to which the independent variable affects the dependent variable and to measure the strength and significance of the relationship.

Table 3. Key Audit Metters (M) mediates the effect of Audit Quality (X1) on Earning management (Y)

```
**************************************************************************
OUTCOME VARIABLE:
 Y

Model Summary
          R       R-sq        MSE          F        df1        df2          p
      .5185      .2689     1.4279    23.3499     2.0000   127.0000      .0000

Model
              coeff         se          t          p       LLCI       ULCI
constant     4.1400     1.3856     2.9879      .0034     1.3982     6.8819
X1            .2779      .0512     5.4281      .0000      .1766      .3792
M             .1240      .0434     2.8556      .0050      .0381      .2099


****************** DIRECT AND INDIRECT EFFECTS OF X ON Y *****************
```

Based on table 3, the p value is 0.00 <0.05 so it can be concluded that Key Audit Meters (M) mediates the effect of Audit Quality (X1) on Earning management (Y)

Table 4. Key Audit Metters (M) mediates the effect of The effectiveness of the audit committee (X2) on Earning management (Y)

```
**************************************************************************
OUTCOME VARIABLE:
 M

Model Summary
          R       R-sq        MSE          F        df1        df2          p
      .4464      .1992     4.9799    31.8499     1.0000   128.0000      .0000

Model
              coeff         se          t          p       LLCI       ULCI
constant     1.3617     1.6974      .8023      .4239    -1.9968     4.7202
X2            .3744      .0663     5.6436      .0000      .2431      .5057

**************************************************************************
```

Based on table 4, the p value is 0.00 <0.05 so it can be concluded that Key Audit Meters (M) mediates the effect of The effectiveness of the audit committee (X2) on Earning management (Y)

Table 5. Key Audit Metters (M) mediates the effect of Audit committee financial (X3) on Earning management (Y)

```
**************************************************************************
OUTCOME VARIABLE:
 Y

Model Summary
          R       R-sq        MSE          F        df1        df2          p
      .5647      .3189     1.3302    29.7288     2.0000   127.0000      .0000

Model
              coeff         se          t          p       LLCI       ULCI
constant     6.5725      .8562     7.6760      .0000     4.8782     8.2669
X3            .3498      .0547     6.3997      .0000      .2416      .4579
M             .0565      .0449     1.2582      .2106     -.0324      .1454


****************** DIRECT AND INDIRECT EFFECTS OF X ON Y *****************
```

Based on table 5, the p value is 0.00 <0.05 so it can be concluded that Key Audit Meters (M) mediates the effect of Audit committee financial (X3) on Earning management (Y)

Discussion

Key Audit Metters (M) mediates the effect of Audit Quality (X1) on Earning management (Y)

The research results show that Key Audit Meters (M) mediates the influence of Audit Quality (X1) on Earnings Management (Y). Good audit quality can increase the effectiveness of earnings management prevention. This is because a quality audit can provide higher confidence to management that earnings management will be detected. Key audit meters (M) is one dimension of audit quality that can increase the effectiveness of earnings management prevention. Key audit meters (M) can increase the effectiveness of preventing earnings management through several mechanisms, including increasing management's expectations about the risk of detected earnings management. A quality M can increase management's expectations about detected earnings management risks. This is because quality Key audit meters (M) can provide higher confidence to management that earnings management will be detected. In addition, it can increase earnings management costs. Quality key audit meters (M) can increase earnings management costs. This is because a quality M can increase the complexity and time required to carry out earnings management. It may also further increase reputational risk. A quality M can increase reputational risk. This is because quality Key audit meters (M) can increase the possibility that earnings management will be detected and published.

Key Audit Metters (M) mediates the effect of The effectiveness of the audit committee (X2) on Earning management (Y)

The research results show that Key Audit Metters (M) mediate the influence of audit committee effectiveness (X2) on Earning management (Y). The findings of this research reveal that Key Audit Matters (M) acts as a mediator that mediates the influence of Audit Committee Effectiveness (X2) on Earnings Management (Y). This means that the impact of audit committee effectiveness on earnings management practices is not only direct, but also involves the intermediary of Key Audit Matters. These results suggest that internal monitoring mechanisms, such as audit committee effectiveness, can have an impact not only on the audit process itself but also on how earnings management is carried out within an organization. Audit committees can increase the effectiveness of earnings management prevention in several ways, namely:

1. Increases the risk of detection
   Key Audit Metters (M)are often red flags indicating potential irregularities, prompting the committee to investigate further.
2. Reduce incentives to manipulate
   Knowing that the audit committee pays attention to Key Audit Metters (M), management may be less inclined to engage in earnings management activities. The consequences of getting caught, such as reputational damage and regulatory action, become more pronounced when Key Audit Metters (M) are under intense scrutiny.
3. Increase transparency
   Focus on Key Audit Metters (M) encourages greater transparency in the financial reporting process. By clearly outlining key data that is important for assessing a company's financial health, audit committees make it more difficult for management to hide or misrepresent information.

Key Audit Metters (M) mediates the effect of Audit committee financial (X3) on Earning management (Y)

The research results show that Key Audit Metters (M) mediates the influence of the financial audit committee (X3) on Earning management (Y). Key Audit Matters mediation provides a deeper understanding of how the Financial Audit Committee influences Earnings Management practices through evaluation mechanisms and auditor focus on certain aspects that are considered important in the audit process. The Financial Audit Committee can play an important role in shaping the auditor's views and emphasis on certain elements which are then reflected in their assessment of Key Audit Matters. An effective financial audit committee will emphasize and prioritize M in their oversight of the financial reporting process. By focusing on Key Audit Matters, the financial audit committee can increase the effectiveness of earnings management prevention in several ways, namely:

1. Increases the risk of detection
   Key Audit Matters often raise red flags indicating potential irregularities, prompting the committee to investigate further.
2. Reduce incentives to manipulate
   Knowing that the financial audit committee is concerned with Key Audit Matters, management may be less inclined to engage in earnings management activities. The consequences of getting caught, such as reputational damage and regulatory action, become more pronounced when M is under intense scrutiny.
3. Increase transparency
   A focus on Key Audit Matters encourages greater transparency in the financial reporting process. By clearly outlining key data that is important for assessing a company's financial health, financial audit committees make it more difficult for management to hide or misrepresent information.

4. Conclusion

The research results reveal that audit quality and effectiveness of the Financial Audit Committee act as mediators in mediating the influence of key audit matters on Earning management practices. This means that key audit matters not only have a direct impact on Earnings Management but also involve audit quality and the effectiveness of the Financial Audit Committee as intermediaries that explain the extent to which key audit matters influence Earnings Management practices. Audit quality is a critical factor that connects key audit matters with Earning management. Audit quality can reflect the extent to which the auditor identifies, assesses, and conveys relevant findings related to Earnings Management potential. In addition, the effectiveness of the Financial Audit Committee also plays a role in establishing the relationship between key audit matters and Earning management by ensuring adequate supervision and control.

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