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THE INFLUENCE OF PRUDENCE AND PROFITABILITY ON PROFIT QUALITY WITH COMPANY SIZE AS AN INTERVENING VARIABLE

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ARTICLE INFO	ABSTRACT
Keywords: Prudence, profitability, company size, earnings quality	This study aims to determine the effect of prudence, profitability on earnings quality with company size as an intervening variable. In this study the independent variables are prudence and profitability, the dependent variables are earnings quality and company size as intervening variables. This research was conducted using a quantitative explanatory method using secondary data. The population in this study are all food and beverage companies on the Indonesian stock exchange, totaling 39 companies taking 2 years of research starting from 2020-2021. The sampling method uses a purposive sampling method to get a suitable representative so that there are 60 financial statements used as data in this study. The results showed that prudence has a positive effect on earnings quality, profitability does not affect earnings quality, company size does not affect earnings quality, prudence has no effect on firm size, profitability affects firm size, and firm size cannot mediate the relationship between prudence and profitability on earnings quality.
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1. INTRODUCTION

Profit is an interest in the company and is a factor that must be examined in the company's financial statements to determine the growth and development of the company. Company profit information is sometimes used as a practice within the company to manipulate data. This is done by company management in order to present the company's financial condition with the aim that investors can provide funds and invest shares in the company [1]. The company will carry out earnings management, but actions like this will reduce the quality of earnings from financial reports. It is known that profit will be called quality if the profit is presented in accordance with the proper conditions in the financial statements [2]. If it does not meet expectations, the company's performance in managing profits will significantly affect the quality of earnings.

The Covid-19 era impacted all business entities in Indonesia, especially raw material agencies, namely the food and beverage sector. Based on the financial reports on the Indonesia Stock Exchange, in this sector, there has been a reduction in profits in the 2nd quarter (Q2) of 2020 compared to the same period in the previous period due to the Covid-19 pandemic which included several manufacturing companies and recorded a decline in profits of Rp. 459.01 billion, down 8.83%, and other industries experienced the same event, a decrease in profits of IDR 63.09 billion, down 87.01%, and even companies that experienced a decrease in profits in Q2 2020 were recorded at IDR 34.60 billion, down 75.54 %. Apart from that, another phenomenon was found, namely that there was an incorrect recording in the cash flow statement paid to vendors with the parties concerned, and it was found that in semester 1 of 2021, the income paid was IDR 2 trillion but in the second quarter of 2021 employee income became 70 billion. This proves that in applying earnings management, there are still problems in accounting reporting. Earnings quality, which is accurate earnings, still needs to be improved. What is certain is that the quality of earnings that have been presented and reported can be used as an illustration for estimating profits in the future. Information related to profit is essential for investors and shareholders in making and determining decisions. Therefore, information is needed regarding the quality of earnings in the company because earnings quality is the basis of information for making a decision. The earnings quality variable is measured using the discretionary accruals model using the Jones model. Earning quality can be trusted and get a good response from all parties who need it in decision-making [3].

Prudence is an understanding that prioritizes the principle of prudence. Recognition of revenue may be recognized even within the potential for compliance with revenue recognition. Caution is required in presenting financial reports or making estimates needed in uncertain situations so that there is no manipulation of the presentation of income, including for liabilities and expenses that are not excessive [4]. Measurement of prudence in this study using accrual measures. The role of accounting is essential for related companies in making decisions so that they can be presented and accounted for in the annual financial reports that are presented and can be used for interested parties. When a company has soaring profits, it results in profit manipulation, dramatically affecting the quality of earnings. Therefore, it is necessary to be careful in presenting financial reports [5].

Profitability becomes a ratio for companies in assessing the ability of business entities to earn profits and becomes accurate information in measuring the company's performance. The company's operations will run effectively if the company's profitability generates profits that increase from the amount of funds invested in the company's capital and assets [1]. The benchmark is by looking at the scale produced by the agency. This is called company size and can be grouped by several methods, namely by measuring total assets, equity, and income. Measurement of profitability in this study uses the measurement of return on assets to see net income divided by total assets. Because the quality of earnings has a substantial relationship with the company's size, the company will experience a significant increase so that the continuity of a company's business will also increase, and the company does not need to manipulate profits [1].

The results of the research by [5] state that prudence has a positive influence on earnings quality. Meanwhile, [6] says that there is a positive influence of profitability on quality earnings. According to [2] company size also positively affects earnings quality, so that this research will become a reference journal in this study. Based on previous research, the update in this research is to re-examine the relationship between company size and other variables. Of course, as development, conservatism is changed to prudence [2]. Prudence here as an independent variable becomes a principle that has converged from accounting conservatism which is the principle of prudence in preparing financial reports, for example, in recognition of income, assets, or expenses so that it can result in profit manipulation so that prudence is needed to manage the company's financial system. Profitability is an independent variable; companies with good profits can provide comfort for investors in investing in shares, and the more profits the company gets, will attract investors to be able to work together. Earnings quality is the dependent variable influenced, and firm size is the intervening variable. Intervening variables must participate in influencing the independent and dependent variables so that in this study, firm size is used as an intervening variable to influence the relationship between prudence and profitability on earnings quality [7]. The intervening variable in this study is company size as measured using the natural log of total assets in the company. Company size in this study was appointed as an intervening variable to review whether company size can mediate the relationship between the independent and dependent variables. In this case, the researcher can test whether the company size variable significantly and positively contributes to other variables. In this study, researchers examined Food and Beverage companies listed on the IDX in 2020-2021. This is because the company's development is increasing. After all, management has not been able to optimize its operational performance. This study aims to understand and find and provide empirical evidence on whether or not there is an effect of prudence and profitability on earnings quality with firm size as an intervening variable.

2. METHOD

A quantitative observation is carried out by recording, collating, and reviewing audited annual financial statements as secondary data and can be found on the Indonesian Stock Exchange website as well as being a method and used for observation. All manufacturing companies engaged in the beverage and food sector are on (IDX) for two years, namely 2020 and 2021, with a total of 39 companies being the observation population by determining the sample using the purposive sampling method to obtain a representative sample that matches the benchmarks that have been determined according to the purpose of the observation including food and beverage companies that are attached to the IDX and have consistent financial report data using the rupiah currency and have the required data information for all variables and have published and presented financial reports within the 2020 and 2021 timeframes. This observation also uses 3 (three) kinds of variables, which consist of 2 (two) independent variables, 1 (one) dependent variable, and 1 (one) intervening variable. Prudence acts as an independent variable that is proxied by using accruals to focus on prudence's effect on financial statements, especially the income statement. Profitability also acts as an independent variable with a proxy to analyze how much a company can generate profits in one period by using ROA (return on assets) to see Earnings after tax with total assets. The variable affected (y) is earnings quality measured using discretionary accruals measurement with a modification method from Jones and using a model developed into the Kothari model with several stages.

According to Ghozali (2021), the data analysis method is divided into 3, including descriptive statistics, data quality testing and hypothesis testing. Multiple linear regression tests, which include partial tests (t-test), simultaneous tests (f-test), and path analysis, are used in hypothesis testing, while the classical assumption test covering data normality, multicollinearity, heteroscedasticity, and autocorrelation is used as a test for data quality and using SPSS 22 and Microsoft Excel applications. Use path analysis to find out and analyze both a direct and indirect relationship. One example is intervening variables because it cannot be done using multiple linear regression, so path analysis is used to analyze more complex models [7]. A variable can be intervening if it indirectly influences the dependent variable and is greater than its direct effect. Path analysis allows researchers to find out and analyze relationships directly and indirectly. Intervening variables are one way that researchers can review simple models that multiple linear regression cannot [7]. A variable is called mediation or intervening if it has an indirect effect (indirect effect) on the dependent variable, which has a greater effect than its direct effect (direct effect). ((a x c) + (b x c) > d).

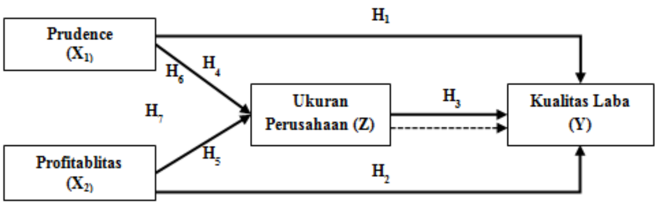

Figure 1. Research Model

3. RELUST AND DISCUSSION

Food and Beverage companies are consistently listed on the Indonesia Stock Exchange, with as many as 60 companies in 2020 and 2021 used as data sources for this research.

Table 1. Descriptive Statistics

	N	Minimun	Maximum	Mean	Std.Deviation
Prudence	60	1.11	.12	.3328	.23729
Profitability	60	.00	.60	.0864	.09116
Company Size	60	25.31	32.82	28.2619	1.87955
Profit Quality	60	.00	.01	.0037	.00204
Valid N (Listwise)	60				

From the results of the descriptive statistical tests above, it can be seen that 60 data samples were used to carry out this research and show that each variable as a whole has the minimum, maximum, mean, and standard deviation values. Prudence (X1) has a mean value of 0.3328 with a standard deviation of 0.23729, profitability (X2) has a mean value of 0.0864 with a standard deviation of 0.09116, company size has a mean value of 28.2619 with a standard deviation of 1.87955, and earnings quality has a mean value of 0.0037 with a standard deviation of 0.00204. This value indicates that each variable has varying data. The results of the data normality test prove that the data is usually distributed; this can be seen from the Asymp value. Sig (2-tailed), the significance value of the normality test for each variable is > 0.005, which is 0.200. Furthermore, if the data is normally distributed, then the next test is by conducting a multicollinearity test. The results for each variable have a variance inflation factor (VIF) value of <10 and a tolerance value greater than 0.10. So it can be concluded from this study that there is no multicollinearity on the overall independent variables, and the model in the regression test is excellent.

In the Durbin-Watson number test (DW), you can find out whether the residual values show signs of autocorrelation or not. The results of the Durbin-Watson statistical test (DW) with a value of n is 60 and a value of k is three, which are independent variables indicating that the number DL = 1.4797, the number DU = 1.6889 so that the number 4-DL = 2.5203 is calculated and the number 4-DU = 2.311. Autocorrelation test results from statistical tests get the Durbin-Watson (DW) value of 2.0350, proving that this number is in a position between DU, 4-DU and DL, 4-DL, so it can be concluded that this data does not occur autocorrelation. Based on the results of the heteroscedasticity test, it was found that two independent variables had a Sig. < 0.05, this causes symptoms of heteroscedasticity. Therefore the data

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must be transformed by logarithmic testing. The data transformation results have a significance value of more than 0.05 with data correlation from the independent variables and unstandardized residuals. Therefore, this research does not have heteroscedasticity problems.

Table 2. Regression Model 1: Prudence, Profitability, Company Size on Earnings Quality

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.003	.003		1.001	.321
	Prudence	.007	.001	.846	2.429	.000
	Profitability	-.005	.002	-.220	-2.451	.017
	Company Size	.000	.000	.138	-2.683	.098

a. Dependent Variable : Profit Quality

The statistical table has a significance value of 0.05 / 2, which is 0.025 and df (degrees of freedom), namely d = n - k-1 or equal to 60 -3 - 1 = 56, and in the t-table results, the number is 2.003. The regression results on the variable prudence on earnings quality partially obtained the t-count value of 2.429 with a significance value of <0.05, so Hypothesis 1 was accepted. Namely, prudence had a positive effect on earnings quality. The regression results of the profitability variable on earnings quality partially obtained the t-count value (-2.451) with a significance value of 0.017, so "Hypothesis 2" was rejected. Namely, profitability did not have a positive effect on earnings quality. Furthermore, the regression results of the firm size variable on earnings quality partially obtained t value is -2.683, and the significance is 0.98, so "Hypothesis 3" is rejected; namely, firm size does not have a positive effect on earnings quality.

Table 3. Regression Model 2: Prudence and Profitability Against Firm Size

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	28.366	.440		64.519	.000
	Prudence	.383	1.145	.048	.335	.739
	Profitability	2.273	2.982	2.013	2.092	.004

a. Dependent Variable : Company Size

In the statistical table, the significant number is 0.05/2 = 0.025, and the degrees of freedom (df) d = n-k-1 or 60-2-1 = 57, so the t-table value is 2.002. Based on the linear regression results, the variable prudence on company size partially obtained a t-count value of 0.335 < from the t-table. The significance value was 0.739, so "Hypothesis 4" was rejected. Namely, prudence did not affect company size. Furthermore, from the results of the linear regression variable profitability on company size partially obtained t-count is 2.092 with a significance value of 0.004, it can be concluded that "Hypothesis 5" is accepted. Namely, profitability has a positive effect on earnings quality.

Based on the simultaneous test or F-test on each variable, the f-count value is 30.891, and the significance value is 0.000. In the statistical table, the significance value is 0.05 with the formula f table is (k, n-k), and the table value obtained is 2.770. The f-count value is > from the f-table with a significance score of < 0.05, so it can be concluded that prudence, profitability, and company size simultaneously influence earnings quality.

Tabel 4. Sobel Test

Variable	Unstandardized Coefficient	Std. Error
Prudence	0.383	1.145
Profitabilitas	2.273	2.982
Company size	0.000150	0.00089

Based on the results of the Sobel test in Table 4, it was obtained that the prudence variable data had a significant value of 0.43503991 > 0.05. This number indicates that company size does not mediate the relationship between prudence and earnings quality. The significant value for the profitability variable is 0.42776295 > 0.05. This figure indicates that company size does not mediate the relationship between profitability and earnings quality. Company size in this study is not an intervening variable because the earnings quality variable of a company is more directed to prudence and profitability, not to company size.

Table 5. Hypothesis Test Results

Hypothesis	Value				Information
	Beta	t/f (count)	t/f (table)	Sig.	
H_1	0,846	2,429	2,003	,000	Accepted
H_2	-0,220	-2,451	2,003	,017	Rejected
H_3	0,138	-2,683	2,002	0,98	Rejected
H_4	0,048	0,335	2,002	0,739	Rejected
H_5	2,013	2,092	2,002	,004	Accepted

Source : Processed Data (2022)

Discussion

The Effect of Prudence on earnings quality

The effect of prudence on earnings quality based on hypothesis 1 is accepted. This is evidenced by the variable coefficient values getting a positive value and the regression value of the t-count > t-table value. Of course, it can be shown that prudence is the main element for investors in making decisions on earnings quality. Prudence is a benchmark and an obligation for accountants to be able to provide information regarding the value of assets, income, liabilities and expenses. If there are direct losses and expenses, the principle of prudence can be applied, while the recording of profits and income can be done when they have been reached. The results of this study are in line with [9] in his research, which states that prudence has a positive influence on the quality of earnings, so it can be interpreted that the higher the application of prudence, the higher the quality of a business entity's earnings. So the higher the prudence application to a business entity's financial statements, the more influential it will be in increasing investor confidence in the quality of company earnings. According to [10], state that prudence affects the quality of earnings; this proves that applying reasonable prudence in a company will produce quality profits.

Effect of Profitability on earnings quality

In testing the second hypothesis, it is stated that the hypothesis is rejected. Namely, profitability does not have a positive effect on earnings quality. A business entity will have quality profits, maximize profitability and be able to provide reliable and accurate information for making the right decisions for the company. However, in this study, profitability does not affect earnings quality because profitability cannot bring a market response to earnings quality, so profitability, in this case, does not contribute to investors in assessing market conditions. These results are in line with research according to [11], which states that profitability has a negative and insignificant effect on profit quality because the business entities being run have low profitability, so this proves that the company profits received have real value, which is also low. Meanwhile, [12], says that profitability does not affect the quality of earnings because it is not a proxy for earnings quality.

Effect of firm size on earnings quality

The results of testing the third hypothesis show that the hypothesis is rejected; namely, company size does not positively affect earnings quality. This research is in line with [2] research, which states that company size does not affect earnings quality because a large company size and having significant total assets do not necessarily guarantee that the company can provide significant profits. A large company to get much profit will undoubtedly have considerable risk. The company will face high risk, which can affect the company directly or indirectly. If a company has a high risk, it can also encourage the performance of the company to carry out earnings management, and this will have an impact on earnings quality. According to [13], company size does not affect the quality of earnings because small-sized companies will have a level of difficulty in developing company performance and are not much seen by investors compared to large-sized companies.

The Effect of Prudence on company size

The results of the fourth hypothesis test stated that the hypothesis was rejected. Namely, prudence did not affect company size. This aligns with research according to [5], which states that prudence does not affect earnings quality and that companies do not apply prudence too much to determine company size. The company considers that principles rather than prudence could be more profitable. This is in line with [14], stating that prudence does not affect company size because company size is seen from total sales, stock market value, the average level of sales, and total assets and seen from the size of the company whether it is small or large not seen because influence rather than the principle of prudence itself.

Effect of Profitability on company size

The results of hypothesis testing stated that hypothesis 5 is accepted: profitability influences company size. This is in line with [15] research, which states that companies with significant profits show good performance they affect company size. Therefore, the bigger the company, the higher the profitability. According to [16] also stated that profitability influences company size to maintain the actual quality of earnings. Because if a company has profitability that tends to improve, it can provide financial information as it should. If a business entity has high profitability, it can affect the company's size because, with increased profits, companies that were previously only small can significantly progress and have large company sizes.

The effect of prudence on earnings quality in firm size

The results of testing the hypothesis concluded that hypothesis 6 was rejected, namely that prudence had no effect on earnings quality through company size. So here, company size indirectly does not mediate prudence on earnings quality. This aligns with [17], research that company size cannot mediate the relationship between prudence and earnings quality. Using the principle of prudence can produce quality profits because company size does not affect the relationship in increasing prudence on earnings quality. This is one of the policies rather than accounting that is always used by companies to influence earnings quality by applying the prudence principle so that earnings management does not occur and the resulting profit is the company's actual profit, whether it is a large or small company.

Effect of Profitability on earnings quality in company size

The results of testing the hypothesis that hypothesis 7 is rejected; namely, profitability has no effect on earnings quality through company size. So here, company size indirectly does not mediate profitability on earnings quality. This is in line with research that company size cannot mediate the relationship between profitability and profit quality because a company, whether large or small, cannot reflect the considerable profit value obtained; it may occur due to other factors that support such as good company performance, namely management making efforts to improve the recording of the quality of earnings that should be. Companies with a high-profit value will produce quality financial reports so that companies no longer need to manage earnings

4. CONLUSION

Based on the results of research conducted by researchers regarding prudence, profitability, company size, and earnings quality in food and beverage companies listed on the IDX in 2020-2021, it can be concluded that prudence has a positive effect on earnings quality, profitability does not affect earnings quality, Firm size does not affect earnings quality, prudence does not affect firm size, profitability has a positive effect on firm size, firm size cannot mediate the relationship between prudence and earnings quality, and firm size cannot mediate the relationship between profitability and earnings quality. In this study, the researchers only limited research related to food and beverage companies which only existed in 2020-2021, so they could only be generalized to companies within food and beverage companies. In this research, it is hoped that further research will be able to consider the variables that support increasing earnings quality. Because company size is not an intervening variable that can mediate the relationship between the dependent and independent variables, future researchers can use other variables or other measurements to produce good results and be useful for other researchers. Therefore, for management to continue to improve good performance in maintaining the quality of earnings and for investors and creditors, it is advisable to look at the company's financial performance, especially for companies that always maintain the quality of their earnings.

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