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Auditor's Role in Earnings Management: A Gender Perspective

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ABSTRACT

This study focuses on the impact of gender on auditors' ability to detect and prevent earnings manipulation. Earnings management is when management adjusts earnings figures for specific purposes. Auditors play an important role in ensuring the accuracy of the company's financial statements. This study aims to determine the gender factors that affect auditor performance and improve audit effectiveness in controlling earnings manipulation. This research uses a quantitative approach with a focus on manufacturing companies listed on the Indonesia Stock Exchange from 2019 to 2022. This study uses purposive sampling technique and data analysis using SPSS test. The results found that auditor gender has a significant positive effect on earnings management with the control variables ROE, DER, and Company Size showing a significant positive relationship to earnings management.

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1. INTRODUCTION

Globalization triggers technological developments in various countries around the world. This makes companies try to look perfect and provide positive value for the future. transparency and accountability affect economic growth and reduce the risk of conflict (Widi Hidayat, 2020). The development of the public accounting profession in Indonesia cannot be separated from economic growth, investment or business, and the dynamics of the Indonesian economy. (Biduri et al., 2021) An accountant must be an active member of a professional association recognized by the government, such as the Indonesian Institute of Accountants (IAI). The accountant referred to here is the auditor who is responsible for examining the company's financial statements and providing an opinion on the presentation of the financial statements (Indonesia, 2014). Involving a woman as the lead auditor can limit accruals earnings management and a male auditor with industry expertise significantly reduces accruals earnings management.

The Auditor's role is to ensure compliance with accounting standards and identify and prevent earnings manipulation practices in financial statements. Its role is important in maintaining the integrity and transparency of financial information for stakeholders. The existence of auditors can improve client compliance with regulations or financial reporting requirements (Biduri, 2018). Specialist auditors provide better audit quality and faster reporting timeliness (Abidin & Ahmad-Zaluki, 2012). Public accountants must produce quality audit reports (Maula & Biduri, 2024). Audit quality can be achieved if it meets three requirements, namely independence, audit standards, and competence. The audit process is based on professional auditing standards and is carried out by competent and independent auditors.

Earnings Management Auditors are parties who have the responsibility to check compliance with accounting standards and recognize and prevent attempts to manipulate the company's financial information in its financial statements (Ud Din et al., 2021). Controversial cases involving large companies have led to conversations about earnings management tactics, with some companies shown to use earnings management in an aggressive manner (Abdullah & Ismail, 2016) (Gavious et al., 2012). Although these activities are legal, the practice of earnings management is considered immoral due to its impact on the stability of financial markets and corporate reputation (Zalata et al., 2018). Engaging a woman as the lead auditor can limit accruals earnings management and having a male auditor with industry expertise significantly reduces accruals earnings management (Kung et al., 2019).

Gender perspectives in the context of intersectionality emphasize the relationship between social identities, challenge conventional views that stereotype gender, and highlight the importance of considering the influence of social identities on individual gender beliefs and experiences (Shields, 2008). Gender is the result of social shaping that goes beyond biological differences between men and women, and involves norms, roles, and expectations set by society (Icart, 2008). A gender perspective in economics is an approach that aims to analyze economic relations by taking into account gender differences and inequalities between men and women in the economic sphere (Rodriguez, 2007).

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There are several indicators that detect earnings management, one of which is auditor quality. An auditor has a major role in improving the integrity of financial statements which has an impact on the level of trust of users of financial statements (Gul et al., 2006). The value of auditing arises because auditing not only serves as a supervision that limits managerial reporting freedom, but also reduces the risk of inaccurate information. (Sudarman & Hidayat, 2020).

Gender indicators can reduce earnings management practices and female auditors are thought to increase the value relevance of accounting information (Ittonen et al., 2013). External auditors are recognized as reliable monitors of the quality of financial statements. This assessment is based on behavioral differences between genders that have been extensively documented in psychology and behavioral economics (Croson et al., 2009). Women tend to be risk-averse and more ethical, resulting in better audit quality (Niskanen J et al., 2011) (Yang S et al., 2018).

Gender affects differences in decision making due to differences in character, men have a more masculine character while women tend to have a feminine character. (Hassan & Marimuthu Maran, 2016) This is relevant to the use of Social Role Theory where differences in behavior between men and women are caused by different roles, especially in the work environment. (Eagly, 1997) The purpose of this study is to determine the factors that influence gender factors that affect auditor performance and increase audit effectiveness in controlling earnings manipulation.

2. METHODS

This study uses a quantitative approach, using secondary data presented in the financial statements of manufacturing companies listed on the IDX for the 2019-2022 period. The data collection technique uses purposive sampling technique with criteria, namely manufacturing companies with a research period, which present complete financial reports. Multiple linear regression analysis techniques were used in this study because they can explain the relationship and influence of the independent variable on the dependent variable. This study also uses control variables, namely: Debt to Equity Ratio (DER), Return on Equity (ROE), and Company Size. The data analysis method used in this research is Statistical Package for Social Science (SPSS).

3. RESULTS AND DISCUSSION

Descriptive Statistical Analysis

Descriptive statistical test aims to provide an overview or description of the data seen from the number of samples, minimum value, maximum value, average value (mean), and standard deviation of each research variable. The results of descriptive statistical processing of data which are research variables using SPSS (Statistical Package for Social Science) version 27 software are shown in the following table.

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Table 1
Descriptive Statistic

	N	Min	Max	Mean	Std. Deviation
GENDER	80	0	1	1.0867	.2655
ROE	80	-1.22	21.49	4.5249	2.4502
DER	80	-15.03	2.90	4.6579	1.9416
UP	80	22.64	32.82	28.7411	1.8869
ML	80	-8.79	-1.03	3.6477	2.0606
Valid N (listwise)	80				

Source: Results Out Put SPSS version 27 (processed)

Based on the calculation results in table 1, it shows that the number of observations in this study are 20 companies that are sampled where the 20 companies are multiplied by the observation year period (4 years), so that the observations in this study are 80 observations (20 x 4 = 80). Based on the acquisition of data, the following results are known:

1. **Auditor Gender (X1)**

The results of the descriptive analysis above show that the Gender Auditor variable has the smallest (minimum) value of 0. The largest (maximum) value is 1. The average Gender Auditor owned by 20 companies shows a positive result of 1.0867. meaning that in general the Gender Auditor received is positive (has increased). The standard deviation value of Auditor Gender is 0.2655 (below average), meaning that Auditor Gender has a low level of data variation.

2. **ROE (C1)**

The descriptive analysis results above show that the ROE variable has the smallest (minimum) value of -1.22. The largest value (maximum) is 21.49. The average ROE owned by 20 companies shows a positive result of 4.5249. meaning that in general the ROE received is positive (has increased). The standard deviation value of ROE is 2.4502 (below average), meaning that ROE has a low level of data variation.

3. **DER (C2)**

The descriptive analysis results above show that the DER variable has the smallest (minimum) value of -15.03. The largest (maximum) value is 2.90. The average DER owned by 20 companies shows a positive result of 4.6579. meaning that in general the DER received is positive (has increased). The standard deviation value of DER is 1.9416 (below average), meaning that DER has a low level of data variation.

4. **Company Size (C3)**

The descriptive analysis results above show that the Company Size variable has the smallest (minimum) value of 22.64. The largest value (maximum) is 32.82. The average Company Size owned by 20 companies shows a positive result of 28.7411, meaning that in general the Company Size received is positive (has increased). The standard deviation value of Company Size is 1.8869 (below average), meaning that Company Size has a low level of data variation.

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5. **Earnings Management (Y)**

The results of the descriptive analysis above show that the Earnings Management variable has the smallest (minimum) value of -8.79. The average Earnings Management owned by 20 companies shows a positive result of 3.6477. meaning that in general the Earnings Management received is positive (has increased). The standard deviation value of Earnings Management is 2.0606 (below average), meaning that Earnings Management has a low level of data variation.

Classical Asumption Test

The classic assumption test is the first stage before regression calculations are carried out to determine the effect of the independent variable on the dependent.

Normality Test

The normality test aims to test whether the regression model has dependent variables and independent variables with normal distribution or abnormal distribution. A good regression model is normal or near normal data distribution. To test the normality of the data, this study used the Kolmogorov Smirnov Test. Assessing the significance value in research must be able to draw conclusions to determine whether a data has followed a normal distribution or not. If the significance is> 0.05 then the variable is normally distributed and vice versa if the significance is <0.05 then the variable is not normally distributed (Ghozali, 2016).

Table 2

Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		GENDER	ROE	DER
N		80	80	80
Normal Parameters[a,b]	Mean	.08	.5249	.6579
	Std. Deviation	.265	2.45029	1.94165
Most Extreme Differences	Absolute	.536	.404	.342
	Positive	.536	.404	.164
	Negative	-.389	-.384	-.342
Test Statistic		.536	.404	.342
Asymp. Sig. (2-tailed)[c]		.548	.494	.297

One-Sample Kolmogorov-Smirnov Test

		UP	ML
N		80	80
Normal Parameters[a,b]	Mean	28.7411	-3.6477
	Std. Deviation	1.88697	2.06062
Most Extreme Differences	Absolute	.146	.113
	Positive	.094	.102
	Negative	-.146	-.113
Test Statistic		.146	.113
Asymp. Sig. (2-tailed)[c]		.221	.131

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a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000

Source: Results Out Put SPSS version 27 (processed)

Multicollinearity Test

The multicollinearity test aims to test whether the regression model found a correlation between independent variables. A good regression model should not have a correlation between the independent variables (Ghozali, 2018). How to see whether or not there is multicollinearity in a model (Ghozali, 2018), which can be seen in the tolerance value and variance inflation factor (VIF). Tolerance measures the level of variability of selected independent variables that are not explained by other independent variables. The commonly used tolerance cutoff value is > 10 and VIP < 10. If this happens, it means that there is no multicollinearity in the regression model.

Table 3
Multicollinearity Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			**Collinearity Statistics**
		B	Std. Error	Beta	t	Sig.	**Tolerance**
1	(Constant)	5.683	3.648		3.187	.852	
	GENDER	1.366	.907	.176	2.507	.006	**.910**
	ROE	1.133	.094	.158	2.420	.002	**.999**
	DER	2.158	.128	.149	3.240	.002	**.858**
	UP	1.094	.127	.857	3.736	.005	**.913**

Coefficients[a]

Model		Collinearity Statistics VIF
1	(Constant)	
	GENDER	**1.099**
	ROE	**1.001**
	DER	**1.166**
	UP	**1.095**

a. Dependent Variable: ML

Source: Results Out Put SPSS version 27 (processed)

Based on the table above, it shows that the results of the multicollinearity test, the tolerance value of each independent variable> 0.10 while the VIF value is < 10. Thus, the multicollinearity test results in this study do not occur multicollinearity in the regression model.

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Autocorrelation Test

The autocorrelation test is used to determine whether or not there is a deviation from the classic assumption of autocorrelation, namely the correlation that occurs between residuals on one observation and other observations in the regression model, if there is a correlation, it is called an autocorrelation problem. A prerequisite that must be met is the absence of autocorrelation in the regression model. Detection of autocorrelation in a regression model is done by looking at the value of the Durbin Watson statistic (dW) (Ghozali, 2016). With the following conditions:

1. DW value < 1.10; there is autocorrelation
2. DW value between 1.10 and 1.54; no conclusion
3. DW value between 1.55 and 2.46; no autocorrelation
4. DW value between 2.47 and 2.90; no conclusion
5. DW value > 2.91; there is autocorrelation

The results of the autocorrelation test can be seen in the following table.

Table 4

Autocorrelation Test Results

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	**Durbin-Watson**
1	.867[a]	.712	.722	2.03817	**1.735**

a. Predictors: (Constant), UP, ROE, GENDER, DER

b. Dependent Variable: ML

Source: Results Out Put SPSS version 27 (processed)

Based on the results of the autocorrelation test, the *Durbin-Watson* value is 1.735. So that the DW value is between 1.55 to 2.46. This shows that there is no autocorrelation.

Heteroscedasticity Test

To test the presence or absence of heteroscedacity, it is done by looking at the Scatter Plot whether it spreads or forms a certain pattern on the residuals. If the points do not spread and form a pattern, heteroscedaticity occurs. A good regression model is that there is no heteroscedasticity or homoscedasticity.

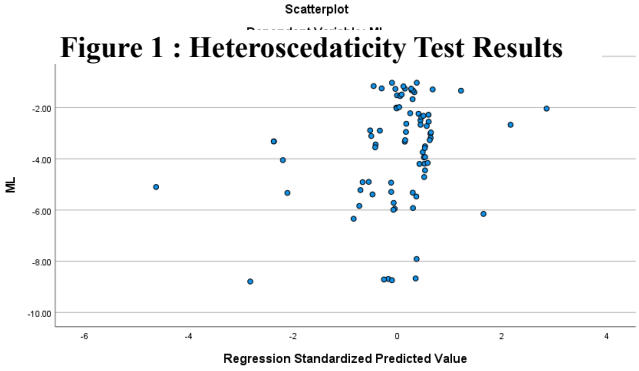

Figure 1 : Heteroscedaticity Test Results

Source: Results Out Put SPSS version 27 (processed)

Figure 1 Heteroscedaticity Test Results

From Figure 1*, the scatter plot* shows that the points spread randomly and there is no tendency to form a certain pattern, so there are no symptoms of heteroscedasticity.

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Multiple Linear Regression Analysis

In order to test the effect of gender auditors on earnings management, multiple regression analysis is used. The calculation was carried out with the SPSS version 27 program and the following results were obtained.

Table 1
Multiple Linear Regression Analysis Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics
		B	Std. Error	Beta	t	Sig.	Tolerance
1	(Constant)	**5.683**	3.648		3.187	.852	
	GENDER	**1.366**	.907	.176	2.507	.006	.910
	ROE	**1.133**	.094	.158	2.420	.002	.999
	DER	**2.158**	.128	.149	3.240	.002	.858
	UP	**1.094**	.127	.857	3.736	.005	.913

Source: Results Out Put SPSS version 27 (processed)

In the table regarding the results of SPSS processing, the following multiple regression equation can be made.

$$\mathbf{Y = 5.683 + 1.366X_1}$$

The multiple linear regression equation above can be interpreted that:

1. The constant is 5.683. This means that if it is not influenced by Auditor Gender, the amount of Earnings Management is 5,683.
2. The coefficient of the Gender variable is 1.366. This means that if there is an increase in Gender by one unit, Earnings Management also increases by 1.366 with the assumption that other factors are constant or fixed.

Hypothesis Testing

Test Coefficient of Determination (R^2)

The test (R^2) is used to calculate the level of relationship between the independent variable and the dependent variable. The multiple determination analysis is an analytical tool to determine the magnitude of the contribution of the independent variables simultaneously (simultaneously) to the rise and fall of the dependent variable. The results of the SPSS calculation regarding the analysis are addressed by the table below:

Table 2
R Square Test Results

Model Summary[b]

Model	**R**	**R Square**	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	**.867[a]**	**.712**	.722	2.03817	1.735

a. Predictors: (Constant), UP, ROE, GENDER, DER

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b. Dependent Variable: ML

b. Dependent Variable: ML

Source: Results Out Put SPSS version 27 (processed)

In the table above, it is known that the correlation coefficient R is 0.867 or close to 1. This means that there is a strong relationship (correlation) between the independent variables which include Auditor Gender and Earnings Management.

As for the multiple determination analysis, from the table above it is known that the percentage of the influence of the independent variable on the dependent variable which is indicated by the R square value is 0.712, the coefficient of multiple determination is 0.712 x 100% = 71.2% and the remaining 100%-71.2% = 28.8%. This means that the rise and fall of the dependent variable, namely Earnings Management, is influenced by the independent variable, namely Auditor Gender, by 71.2%. While the remaining 28.8% is influenced by other variables not examined in this study.

T test (Partial test)

In this hypothesis test using the t test is used to measure the level of partial significance influence between the independent variables which include Auditor Gender on Earnings Management. Testing is carried out using a *significance level of* 0.05 (a = 5%). Acceptance or rejection of the hypothesis is done with the following criteria:

a. If the significant value> 0.05 then the hypothesis is rejected (the regression coefficient is not significant). This means that partially the independent variable does not have a significant effect on the dependent variable.
b. If the significant value <0.05 then the hypothesis is accepted (significant regression coefficient). This means that partially the independent variable has a significant influence on the dependent variable.

The results of the calculation of SPSS version 27 regarding the t test analysis (partial test) are shown in the table below

Table 3
Partial Test Results (t Test)

	Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics
Model	B	Std. Error	Beta	t	**Sig.**	Tolerance
(Constant)	5.683	3.648		3.187	**.852**	
GENDER	1.366	.907	.176	2.507	**.006**	.910
ROE	1.133	.094	.158	2.420	**.002**	.999
DER	2.158	.128	.149	3.240	**.002**	.858
UP	1.094	.127	.857	3.736	**.005**	.913

Source: Results Out Put SPSS version 27 (processed)

1. Testing the hypothesis that Auditor Gender has an effect on Earnings Management shows a significance value of 0.006, smaller than 0.05. Because the significant level is 0.006 <0.05, so **H1** which states that the Gender Auditor variable has an effect on Earnings Management **is accepted.**
2. Testing the hypothesis that Auditor Gender affects Earnings Management with ROE as the control variable shows a significance value of 0.002, smaller than 0.05. Because the significant level of 0.002 <0.05, so **H2** which states that the Gender Auditor variable affects Earnings Management with ROE as the control variable **is accepted.**

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3. Testing the hypothesis that Auditor Gender affects Earnings Management with DER as the control variable shows a significance value of 0.002, smaller than 0.05. Because the significant level is 0.002 <0.05, so **H3** which states that the Gender Auditor variable affects Earnings Management with DER as the control variable **is accepted.**
4. Testing the hypothesis that Auditor Gender affects Earnings Management with Company Size as the control variable shows a significance value of 0.002, smaller than 0.05. Because the significant level is 0.005 <0.05, so **H4** which states that the Gender Auditor variable affects Earnings Management with Company Size as the control variable **is accepted.**

Table 4
Hypothesis Testing Results s

No.	Description	Results	Description
1	H1: AUDITOR GENDER AFFECTS EARNINGS MANAGEMENT	**Accepted**	0,006 < 0,05
2	H2: AUDITOR GENDER AFFECTS EARNINGS MANAGEMENT WITH ROE AS A CONTROL VARIABLE	**Accepted**	0,002 < 0,05
3	H3: AUDITOR GENDER AFFECTS EARNINGS MANAGEMENT WITH DER AS A CONTROL VARIABLE.	**Accepted**	0,002 < 0,05
4	H4: AUDITOR GENDER AFFECTS EARNINGS MANAGEMENT WITH COMPANY SIZE AS A CONTROL VARIABLE.	**Accepted**	0,005 < 0,05

Source: Results Out Put SPSS version 27 (processed)

Auditor Gender Affects Earnings Management by having a significance value of 0.006, (0.006 <0.05) it can be concluded that the first hypothesis (H1) is accepted. The results of this study indicate that Auditor Gender has a significant positive effect on earnings management, this indicates that women tend to be more risk-averse in audit evaluation and have higher morale, thus leading to improved audit quality. This research is supported by agency theory which is important in the separation of ownership and management of companies, where auditors act as agents who ensure that company management acts in accordance with the interests of shareholders. Differences in behavior and attitudes between men and women in certain situations, including in professional decision making. This research is in line with research conducted by (Ye et al., 2010) and (Waweru & Prot, 2018). However, it is not in line with research (Itan, 2021) which resulted in a significant negative.

Auditor Gender Affects Earnings Management with ROE As a Control Variable has a significance value of 0.002 (0.002 <0.05) it can be concluded that the second hypothesis (H2) is accepted. The results of this study indicate that the Auditor Gender variable has an effect on Earnings Management with ROE as the control variable. The results of this hypothesis are in accordance with agency theory, auditors with certain characteristics, such as gender, can affect audit effectiveness. When ROE (Return on Equity) is used as a control variable, it shows that company profitability also plays an important role in the relationship between auditor gender and earnings management. Companies with high ROE may have more pressure to maintain good financial performance, so the role of auditors, especially women who tend to

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be more cautious, becomes very important in ensuring high audit quality to mitigate the risk of earnings management. In accordance with research (Attia et al., 2024) which found that ROE can strengthen the relationship between gender auditor quality and earnings management.

Auditor Gender Affects Earnings Management with DER As a Control Variable has a significance value of 0.002 (0.002 <0.05), it can be concluded that the third hypothesis (H2) is accepted. The results of this study indicate that the Auditor Gender variable has an effect on Earnings Management with DER as the control variable. This research is in line with research (Hossain et al., 2022) that companies with higher leverage (measured by DER) are more involved in earnings management, especially under the supervision of auditors who have gender diversity. In accordance with agency theory, where auditors often have the initiative to engage in earnings management to meet performance targets or improve the company's financial appearance, especially when the company has high leverage.

Auditor Gender Affects Earnings Management with Company Size has a significance value of 0.002 (0.002 <0.05) it can be concluded that the fourth hypothesis (H4) is accepted. The results of this study indicate that the Gender Auditor variable has an effect on Earnings Management with Company Size as the control variable. Like research (Lengga et al., 2019) company size has a positive effect on earnings management. To maintain this image, the bigger the company, the greater the earnings management carried out. This will make investors believe, so they can invest more in the company. As a large company, there is an image at stake. Larger companies tend to be more involved in earnings management, and this effect is more significant if the auditor has gender variation, considering that gender auditors can bring different perspectives in overseeing financial statements.

CONCLUSION

This study was conducted with the aim of determining the effect of the auditor's role in earnings management. Based on the test results, it can be concluded that the independent variable auditor gender has a significant positive effect on earnings management so that the fourth hypothesis is proven. The control variables ROE, DER, and Company Size show a positive significant relationship to earnings management. Suggestions for further research can use moderation or mediation variables such as innovation and managerial ability.

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