

The Influence of Company Size, Profitability, and *Leverage* on the Quality of Financial Reports (Study on Cigarette Companies Listed on the IDX for the Period 2018-2023)

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Abstract

The purpose of this study is to examine the influence of company size, profitability, and leverage on the quality of financial statements of cigarette companies listed on the Indonesia Stock Exchange in 2018-2023. This study uses secondary data in the form of annual financial statements published by cigarette companies in 2018-2023 which can be accessed through the official website of the Indonesia Stock Exchange. The sample was determined using purposive sampling using five cigarette companies listed on the Indonesia Stock Exchange. Furthermore, data processing uses the SPSS 10 application. Based on the results of the study, all independent variables (company size, profitability, and leverage) simultaneously have a positive effect on the quality of financial statements. Meanwhile, partially, profitability and leverage have no effect on the quality of financial statements. Only the variable of company size affects the quality of financial statements.

Key words: Company Size, Profitability, *leverage*, Quality Report Finance, Cigarette Company

INTRODUCTION

The quality of financial statements can be interpreted as the level at which the financial information provided is able to be understood and meets the requirements of the user in making the right decisions. The information should be free from misleading and material errors and be relied upon, allowing the financial statements to be compared to previous periods for the decision-making process.

Based on PSAK (Indonesia, 2021), financial statements aim to provide data on the financial condition, performance, and changes in the financial position of an entity that are useful for various users in making economic decisions. This information is essential in helping stakeholders understand the financial aspects of the company for the purposes of evaluation and economic planning. Relevant information will be useful to users if it is available in a timely manner before the user loses the opportunity or ability to influence the decision to be taken.

According to PSAK (Indonesia, 2021) A comprehensive financial statement consists of several components including (1) Financial Position Statement which describes the company's assets and liabilities, (2) Income Statement which shows income and expenses, (3) Equity Change Report which contains changes in owner's equity, (4) Cash Flow Statement which documents cash inflows and outflows, (5) Notes on Financial Statements which provides a detailed explanation of the figures presented. The purpose of implementing PSAK No.1 is to establish the basis for the presentation of general purpose financial statements, hereinafter referred to as financial statements, so that they can be compared both with the financial statements of the previous period and with the financial statements of other entities.

The quality of financial statements is closely related to the company's performance which is realized in the company's profit obtained in the current year. The good quality of a company can be seen from the financial statements it publishes, whose quality is easy to assess for companies that publish it regularly. Financial statements published periodically are recorded on the Indonesia Stock Exchange (IDX), a means of selling or purchasing securities in Indonesia. Companies listed on the IDX are required to submit the company's financial statements as an obligation to investors and all other users.

PT Garuda Indonesia also manipulated its 2018 financial statements. The Center for Financial Professional Development of the Ministry of Finance (PPPK of the Ministry of Finance) found violations committed by Public Accountants (AP) or auditors of Public Accounting Firms (KAP) who conducted audits of PT Garuda Indonesia Tbk where it affected the opinion of the independent auditor's report. In addition, KAP is considered to have not implemented an optimal quality control system related to consultation with external parties. Therefore, the Ministry of Finance imposed a sanction of freezing permits for 12 months to AP Kasner Sirumapea and KAP Tanubrata, Sutanto, Fahmi, Bambang & Rekan, as auditors of PT. Garuda Indonesia (Persero) Tbk and its Subsidiaries for the 2018 Fiscal Year.

The Ministry of Finance and the Financial Services Authority (OJK) are fully committed to developing and continuing to improve the quality and integrity of the financial

system and the financial profession, especially the public accountant profession because this profession is very important in maintaining the quality of financial reporting used by the public/stakeholders. PT Garuda Indonesia was declared to have violated OJK Regulation Number 29/POJK.04/2016 concerning the Annual Report of Issuers or Public Companies and was given Administrative Sanctions in the form of a fine of Rp100 million. The case is an example of result correction and manipulation of results carried out by company management. This causes the quality of the company's financial statements to be questioned (Nurul Hidayati, 2019).

There are several studies on the determinants that produce quality financial reports. The focus of this approach is related to the internal factors of the company that are related to the inherent factors or intrinsic factors inherent in the company itself, which in various studies are referred to as specific factors or characteristics of the company. These factors include: company size, profitability, and *leverage*.

(Hartono, 2022) stated that the size of the company can be determined by the total number of assets owned, which is calculated using the logarithmic value of the number of assets. This indicates that to assess the size of a company, it can be seen in the total amount of its assets or assets. Companies can be classified by their size, for example by total assets and market value, shares, number of employees, and other factors. Company sizes are typically classified into three main groups: large companies, mid-sized companies, and small companies.

Generally, the size of a company can be described as a comparison of the size of an object, whether it is large or small. Based on the Great Dictionary of the Indonesian Language (2002), measurements can be interpreted as: (1) measurement results; (2) the dimensions of the length, width, area, or size of an object; (3) a number indicating the magnitude of the unit of measurement; (4) a device for taking measurements (such as meters, inches, etc.). A company with high total assets indicates that the company currently has a positive cash flow and has reached a maturity stage with a relatively good long-term outlook. Research conducted by (Rohmah & Priantinah, 2018) shows that the size of the company has a positive effect on the quality of financial statements.

Kasmir explained that profitability is a ratio in assessing a company's ability to make a profit. A high profitability value means that the company is already operating well so that it can get a large profit as well. The amount of profit can attract investors that the company can pay off its debts well. Previous research conducted by (Syahzuni, 2019) It shows that profitability has a positive effect on the quality of financial statements. This research is

different from the results of the study (Syarli, 2021) that profitability has a negative effect on the quality of financial statements.

Magnitude *Leverage* The company can cause the company to improve the quality of its financial statements with the aim of maintaining good performance in the eyes of investors and auditors. However, not all companies are able to carry out this activity because it depends a lot on the credibility of the company. High level *Leverage* A company, the higher the risk the company accepts and not all companies are able to face these risks. So, the bigger the *Leverage* A company does not necessarily produce quality financial reports, and a company that has a *Leverage* low does not necessarily result in quality financial statements. The results of this study support the results of the research conducted (Fanani, 2009) which got the result that *Leverage* does not have a significant effect on the quality of financial statements. But other research conducted by (Vera et al., 2017) that *Leverage* has a positive effect on the quality of financial statements.

Based on the data that has been described above, the phenomenon that occurs in Indonesia related to the quality of financial statements is the existence of a *research gap* in the results obtained between previous research in the background of the problem. Several studies reveal that company size, profitability, and *leverage* affect the quality of financial statements. However, several other studies explain the opposite if these three variables have no effect on the quality of financial statements. Therefore, the researcher is interested in re-examining the issue with the research title **"The Influence of Company Size, Profitability, and *Leverage* on the Quality of Financial Statements of Cigarette Companies Listed on the IDX for the 2018-2023 Period"**

LITERATURE ANALYSIS AND METHODOLOGY

Literature Analysis

Financial statements are a structured presentation of an entity's financial position and financial performance. The purpose of financial statements is to provide information about the financial position, financial performance, and cash flow of entities that are useful for most financial report users in making economic decisions. Financial statements also show the results of management's accountability for the use of resources entrusted to them. A good financial report is a quality financial report.

The quality of financial reporting is closely related to performance in the capital market in the form of rewards, that is, if the company generates increased profits in return, then the financial reporting information is high. The quality of financial statements can be measured by the book value of the stock.

$$\text{Book Value Per Share} = \text{total Equity} : \text{Number of shares outstanding}$$

Here are some factors that can affect the quality of financial statements, including:

a. Company Size

Company size is a scale used to classify the size of a company. Large companies are more concerned by the public, especially investors, and are also under a lot of pressure than small companies. Company size is a size, scale, or variable that represents the size of a company based on several decisions, such as: Total assets, size of share capital, market capitalization, shares, total sales, total profit, total capital, and others. The size of the company can be used in describing the financial characteristics of a company. Company size = **LN (Total Assets)**. Assets are the source of wealth that a company owns. The larger the asset, the better the investment company can make and meet the demand for products.

b. Profitability

The profitability ratio is used for the recording of financial transactions that are usually assessed by investors and creditors (banks). With the aim of assessing the amount of investment profit that will be obtained by the investor. This ratio can also measure the amount of a company's profit to assess the company's ability to pay debts to creditors. A high value reflects the company's high level of profit and efficiency which can be seen from the level of revenue and cash flow. The ratio in this study used to measure the profitability of companies is the ROA (*Return On Asset*) measurement tool. ROA is used to measure how much net profit will be generated from each rupiah of funds embedded in total assets. ROA can be calculated using the following formula:

$$\text{Return on Asset} = \text{Net Profit} / \text{Total Assets}$$

c. Leverage

Leverage is a financial indicator that describes the proportion of a company's operational financing sourced from debt. It shows the rate at which debt is used to fund the company's assets and operations. The *Leverage* Ratio in this study is measured by the *Debt to Equity Ratio* (DER) ratio. *Debt to Equity Ratio* (DER) is a comparison between total debt and total equity owned by a company. The following is the formula for calculating DER:

$$\text{Debt to Equity Ratio} = \text{Total Hutang} / \text{Total Ekuitas} \times 100\%$$

Methodology

The study on the influence of company size, profitability, and leverage on the quality of financial statements of cigarette companies listed on the IDX for the 2018-2023 period is a type of associative quantitative research designed to identify and analyze the relationship between two or more variables. The population used in this study is cigarette companies listed on the Indonesia Stock Exchange (IDX) in 2018-2023. The sampling method used is *purposive sampling* with several criteria. The analysis technique used is multiple linear regression using *software* IBM SPSS Statistics 20.

RESEARCH AND RESULTS

Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
X1_Ukuran_Perusahaan	30	18.00	572.00	417.7667	126.54417
X2_ROA	30	-4.00	7609.00	284.4333	1386.20911
X3_DER	30	5.00	24.00	11.4667	4.71778
Y_Kualitas_Lap_Kuang an	30	.00	17595.00	3528.8335	5279.55703
Valid N (listwise)	30				

Source: SPSS 20 Output

Based on the table above, it can be seen that the Company Size has a value between 18,00-572,00 with an average value (*mean*) of 417,7667 and a standard deviation of 12,54417. Meanwhile, the Profitability Ratio that is proxied with ROA has a value between -4.00-7609,00 with an average value (*mean*) of 284,4333 and a standard deviation of 1386,20911. As well as the ratio *Leverage* which is proxied with DER has a value between 5.00-24.00 with an average value of (*mean*) of 11,4667 and a standard deviation of 4,71778.

Classical Assumption Test

Normality Test

The normality test applied in this regression model uses a non-parametric statistical test *Kolmogorov-Smirnov (K-S)*. If the value of the residual significance that is normally distributed is greater than $\alpha = 0,05$, it can be concluded that the residual distribution meets the assumption of normality.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters ^{a,b}	Mean	.0E-7
	Std. Deviation	3289.725009
Most Extreme Differences	Absolute	.209
	Positive	.209
	Negative	-.158
Kolmogorov-Smirnov Z		1.145
Asymp. Sig. (2-tailed)		.145

a. Test distribution is Normal.

b. Calculated from data.

Source: SPSS 2020 output

The magnitude of the value Kolmogorof-Smirnov (K-S) is 0.145 which is insignificant at $\alpha = 0.05$. So, the hypothesis that states that residual data is abnormal or in other words can be concluded that the residual model is normally distributed.

Multicollinearity Test

To detect the existence of multilinearity, the value of tolerance and VIP. Both measures indicate the relationship between each independent variable and how the independent variable affects each other. If a regression model has a tolerance value of $\leq 0,10$ or equal to a VIF value of ≥ 10 , then multicollinearity has occurred. On the other hand, if a regression model has a tolerance value of $\geq 0,10$ or equal to a VIF value of ≤ 10 , then multicollinearity does not occur.

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	X1_Ukuran_Perusahaan	.911	1.098
	X2_ROA	.947	1.056
	X3_DER	.912	1.097

a. Dependent Variable: Y_Kualitas_Lap_Kuangan

Source: SPSS 2020 output

The results of the multicollinearity test show that the value of tolerance all variables $\geq 0,10$ and the VIF value of all variables ≤ 10 . This shows that all variables in this study do not have symptoms of multicollinearity.

Heteroscedasticity Test

Test Glejser used to detect Heteroscedasticity. The Glejser test is a test to detect the presence or absence of heteroscedasticity by regressing the absolut residual to independent variables. If the significance value is greater than 0,05, then it can be concluded that the regression model is free from heteroscedasticity symptoms.

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	5754.594	2134.134		.012
	X1_Ukuran_Perusahaan	-2.531	3.564	-.133	.484
	X2_ROA	-.317	.319	-.183	.330
	X3_DER	-209.150	95.570	-.411	.038

a. Dependent Variable: ABRESID

The results of the heteroscedasticity test show that probability vaue All variables are greater than 0,05. This means that all variables in this study do not have heteroscedasticity.

Autokorelasi

The purpose of the autocorrelation test is to test whether in the linear regression model there is a correlation between the perturbrillator error in the t-period and the per-turbrillator error in the t-1 period. Used test Durbin-Waston (DW test) to test the existence of autocorrelation in the regression model.

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.782 ^a	.612	.567	3474.33684	1.472

a. Predictors: (Constant), X3_DER, X2_ROA, X1_Ukuran_Perusahaan

b. Dependent Variable: Y_Kualitas_Lap_Keuangan

Source: SPSS 2020 output

The results of the test using Durbin-Watson (DW test) showing a value of 1,472. This value will be compared with the table value using a significance value of 0.05 with a sample number of 30 (n) and the number of independent variables 3 (k=3). Therefore, the DW Test value of 1.472 is smaller than the upper limit (du) of 1,6498 and smaller than 4-1,6498 (4-du), so it can be concluded that there is no autocorrelation.

Multiple Linear Regression Analysis

In this study, the dependent variable used is the quality of financial statements. While the independent variables used are company size, profitability, and leverage. Here are the results of multiple regression analysis:

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	-6448.547	3198.300		.054
	X1_Ukuran_Perusahaan	29.708	5.342	.712	.000
	X2_ROA	-.129	.478	-.034	.790
	X3_DER	-209.053	143.225	-.187	.156

a. Dependent Variable: Y_Kualitas_Lap_Keuangan

Based on the table above, the regression equation formula to determine the influence of company size, profitability, and leverage on the quality of financial statements is as follows:

$$\text{Wipe Quality. Financials} = -6448,547 + 29,708 \text{ Company Size} + -1.29 \text{ ROA} + -209,053 \text{ DER}$$

Based on the regression equation, here is the interpretation:

- Signs of regression coefficients can be seen from the relationship between dependent and independent variables of cigarette companies listed on the IDX. The value (+) means that there is a positive or unidirectional relationship between independent and dependent variables. And vice versa, if the value (-) means that there is a negative relationship between the independent variable and the dependent variable. If the independent variables (company size, profitability, and leverage) increase, then the dependent variable (quality of financial statements) in cigarette companies listed on the IDX will also increase.

- b. The value of the constant in the regression equation of -6448,547 indicates that if the other independent variable has a value of zero, then the company size variable will increase by -6448,547 units assuming the other variables are constant.
- c. The regression coefficient of the company size variable of 29.708 shows that if the company size variable increases by one unit, the company size variable will increase by 29,708 units assuming the other variable is constant.
- d. The regression coefficient of the Profitability variable (ROA) of -129 shows that if the profitability variable increases by one unit, the profitability increases by -1.29 units assuming that the other variables are constant.
- e. The regression coefficient of the leverage variable (DER) of -209,053 indicates that if the leverage variable increases by one unit, the leverage variable will increase by -209,053 units assuming the other variable is constant.

Coefficient of Determination

Coefficient of determination (R^2) is a statistical measure used in assessing the quality of regression. The value of the determination coefficient between zero and one ($0 \leq R^2 \leq 1$).

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.782 ^a	.612	.567	3474.33684	1.472
a. Predictors: (Constant), X3_DER, X2_ROA, X1_Ukuran_Perusahaan					
b. Dependent Variable: Y_Kualitas_Lap_Keuangan					

The value of the determination coefficient indicated by the Adjusted R Square is 0,567 which means that the combination of independent variables such as company size, Profitability (ROA) and Leverage (DER) can explain the dependent variable, namely the Quality of Financial Statements by 56,7%. While the remaining 43,3% is explained by other factors.

F test

It is used to calculate jointly (simultaneously) between independent variables that affect dependent variables. Here are the test results:

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	494491521.4	3	164830507.1	13.655	.000 ^b
	Residual	313846428.5	26	12071016.48		
	Total	808337949.9	29			

a. Dependent Variable: Y_Kualitas_Lap_Keuangan

b. Predictors: (Constant), X3_DER, X2_ROA, X1_Ukuran_Perusahaan

Source: SPSS 2020 Output

From the F test carried out, the F value was calculated as 13,655. This means that the value is greater than the F table which is 2,92 or $F_{\text{calculated}} 12,655 > F_{\text{table}} 2,92$ with a probability value of 0,000. This probability value is much smaller than 0,05, so the variables of company size, profitability, and leverage together have a significant positive effect on the quality of financial statements.

T- test

The t-test can be done with probability value. If probability value $< 0,05$, then H_0 is rejected and H_a is accepted. When probability value $> 0,05$, then H_0 is accepted and H_a is rejected.

Coefficients ^a						
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-6448.547	3198.300		-2.016	.054
	X1_Ukuran_Perusahaan	29.708	5.342	.712	5.562	.000
	X2_ROA	-.129	.478	-.034	-.269	.790
	X3_DER	-209.053	143.225	-.187	-1.460	.156

a. Dependent Variable: Y_Kualitas_Lap_Kuangan

a. Dependent Variable: Y_Kualitas_Lap_Keuangan

Source: SPSS 2020 Output

From the results of the t-test in the table, the influence between the independent variable and the dependent variable is as follows:

- a. The t-value calculated on the variable of company size to the quality of financial statements is 5,562 with a significance level of 0,000. The level of significance is less than $\alpha=0,05$, which means that the quality of financial statements has a positive effect on the quality of financial statements.
- b. The t-value calculated on the profitability variable that is proxied by ROA to the quality of financial statements is -2,69 with a significance level of 0,790. The level of significance is greater than $\alpha=0,05$, which means that profitability has a negative effect on the quality of financial statements.
- c. The value of t calculated on the leverage variable that is proxied with DER to the quality of financial statements is -1,460 with a significance level of 0,156. The significance level is greater than $\alpha=0,05$, which means that leverage has a negative effect on the quality of financial statements.

The Effect of Company Size on the Quality of Financial Reports

The first hypothesis in this study is to test whether the size of the company affects the quality of financial statements. From the test results, the value of the variable size of the company was obtained P-Value 0,000 at a significance level of 0,05 which shows that the size of the company has a positive effect on the quality of financial statements.

The results of this study are in line with research conducted by (Indri & Putra, 2022) shows that the size of the company has a positive effect on the quality of financial statements. Meanwhile, the results of other research found by (Rafika, 2018) There was different evidence that stated that the size of the company had a negative effect on the quality of financial statements.

According to (Ariesta, 2016) The size of the company can be seen from the size (large and small) of capital, total assets and sales. Companies that have large assets or assets can produce good quality financial statements. The larger the assets owned by a company, the greater the quality of the financial reports produced. According to (Warianto & Rusiti, 2014) The larger the size of the company, the greater the quality of the profit, which means that the size of the company has an influence on the quality of the profit.

From the description above, it can be concluded that the size of the company has a significant positive influence on the quality of financial statements. The larger the size of the company, the wider the information conveyed by the company

The Effect of Profitability on the Quality of Financial Statements

The second hypothesis in this study is to test whether the Profitability ratio that is proxied with ROA has an effect on the quality of financial statements. Based on the test results, the profitability variable is valued at P-Value 0,790 at a significance level of 0.05 which indicates that ROA has a negative effect on the quality of financial statements.

The Company's ability to seek profits, shown by the profitability ratio (*Pengantar Manajemen Keuangan: Edisi Kedua*, 2016). In this study, it was found that the profitability ratio had a negative effect on the quality of financial statements. This indicates that the greater the profitability ratio of a cigarette company, the lower the quality of its financial statements.

The results of this study are in line with the research conducted by (Silviana, 2012) which states that profitability partially has no effect on profit equalization because profitability is a fundamental factor for a stakeholder such as an investor in looking at the final results of financial statements, not in the process.

The Effect of Leverage on the Quality of Financial Reports

The third hypothesis in this study is to test whether leverage which is proxied with DER affects the quality of financial statements. From the results of the tests that have been carried out, the value of P-Value at 0.156 at a significance level of 0.05 which shows that DER has a negative effect on the quality of financial statements. The results of this study support the results of the research conducted (Fanani, 2009) which got the result that Leverage does not have a significant effect on the quality of financial statements.

CONCLUSION

This study aims to determine the influence of company size, profitability, and leverage on the quality of financial statements in cigarette companies listed on the Indonesia Stock Exchange in 2018-2023. From the overall tests carried out, the following conclusions can be drawn:

1. The size of the company affects the quality of financial statements. This shows that the larger the size of the company, the wider the information that can be conveyed by the company
2. Profitability that is proxied with Return on Equity (ROA) has a negative effect on the quality of financial statements, meaning that the greater the profitability, the lower the quality of the financial statements.

3. Leverage that is proxied with the Debt to Equity Ratio (DER) has a negative effect on the quality of financial statements. This shows that the higher the leverage of a company, the lower the quality of the company's financial statements.

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