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The Influence Of Profit Persistence, Sales Growth, Operating Cycle And Tax Allocation Between Period On Profit Quality

(Empirical Study of Mining Sector Companies Listed on the Indonesian Stock Exchange for the 2019-2023 Period)

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Abstract

This study aims to empirically examine the effect of earnings persistence, sales growth, operating cycle and inter-period tax allocation on earnings quality. This research was conducted because there are still many companies that have a low earnings quality value. The research method used in this research is descriptive and verification method. The population in this study are the financial reports of mining sector companies listed on the Indonesia Stock Exchange (IDX) for the 2019-2023 period. In this study, a sample of 20 mining sector companies met the purposive sampling criteria. The type of data used in this research is quantitative data and the data source is secondary data. The data analysis model used is panel data regression analysis and the model chosen is the fixed effect model using Eviews 9. To test the hypothesis using the F test and t test. Based on the results of the F test, it shows that the magnitude of earnings persistence, sales growth, operating cycle and inter-period tax allocation together have a significant effect on earnings quality. As for the results of the t test, earnings persistence has a positive and significant effect on earnings quality, sales growth has a positive and significant effect on earnings quality, the operating cycle has a positive and significant effect on earnings quality, and inter-period tax allocation has a negative and significant effect on earnings quality.

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Keywords: Earnings Persistence, Sales Growth, Operating Cycle, Interperiod Tax Allocation and Earnings Quality.

INTRODUCTION

In the current globalization era, the business world is developing increasingly rapidly, making business competition tighter and more competitive. In line with the intense business competition, management has triggered the right strategy to maintain the continuity of the company it manages, one of which is by seeking funds from external parties, namely creditors and investors. Therefore, managers must be able to convince investors and creditors to be willing to provide funds to invest in the company. Financial reports are a form of communication media between internal parties such as managers and external parties such as investors, creditors or interested parties (Safitri, 2020). Apart from that, an entity's financial report is an illustration of management's performance in managing company resources. As a form of accountability, managers publish financial reports which are used as a source of company financial information and as a basis for making economic decisions. The information highlighted in the financial report is information related to profits (Tania, 2018).

Profit and loss information is important for users of financial information, because it triggers all companies to compete in improving the quality of company performance seen from the profits earned by the company. For companies, profit information is used for operational activities, increasing production capacity, expansion, investing, as a decision to reserve funds, distribute dividends to shareholders and as a basis for calculating bonuses for employees. Profit information can also be used to attract investors to buy company shares so that the company can obtain funds for its business activities. For creditors, profit information is used to make decisions about granting credit because companies with high profits are considered to have the ability to pay their obligations (Kurniawan & Suryaningsih, 2019).

One of the goals that every business wants to achieve is to make big profits. The greater the profits of a company, the more it will attract investors to invest their capital and the more it will show that the company has quality profits. Quality profits are profits that reflect the company's true financial performance. Earnings quality is an important aspect in evaluating a company's financial condition. However, investors, creditors and other users of financial reports often ignore it (Marpaung, 2019).

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Septiyani (2017) states that earnings quality can be seen from net profit and operating cash flow. Because the higher the profit and cash flow, the higher the closeness to earnings quality. One measuring tool that can be used to measure earnings quality is research conducted by (Penman & Zhang, 2005) using the calculation of operating cash flow results divided by net profit. If the earnings quality ratio result is greater than 1.0, it indicates quality. high profits, whereas if the ratio is less than 1.0 it indicates low profit quality. Currently, companies in Indonesia consist of various sectors, such as the agricultural sector, basic industry and chemicals, various industries, consumer goods industry, real estate property and building construction, utility and transportation infrastructure, finance, services trade and investment, and the mining sector. One sector whose performance has received attention from many parties recently is the mining sector. The mining sector is very popular because it is a type of business that is considered to have performed quite well over the last few years. The mining sector is one of the pillars of the country's economic development because it provides energy resources that are much needed for the country's economic growth. The types of mining products in Indonesia are natural gas, petroleum, coal, tin, copper, and so on.

According to Dian et al (2021), factors that can influence earnings quality are tax allocation between periods, book tax differences, and the level of effectiveness of tax imposition. Meanwhile, according to Valeria & Halim (2022), factors that can influence earnings quality are accounting conservatism, return on assets, sales growth and company size. Furthermore, according to Adela (2020), factors that can influence profit quality are the operating cycle, sales volatility, tax allocation between periods, and profit persistence. The factors that will be used in this research are profit persistence, sales growth, operating cycle and tax allocation between periods.

LITERATURE REVIEW

Profit persistence is a measure that describes the company's ability to maintain the level of profit generated now into the future. Profit persistence is the revision of expected profits in the future. The magnitude of the revision shows the level of profit persistence. The characteristic of persistent profits is profits that do not fluctuate. Profit persistence can help when taking action in the future. When profits are persistent it will create quality profits so that you can make the right decisions. (Pujiati, 2020). The research results of Rizqi et al (2020) show that earnings persistence has a positive effect on earnings quality, this is in line with research by Corintya (2022), Pujiati (2020), Petra

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et al (2020) and Wahyuni & Damayanti (2020). However, research results from Priskanodi et al (2022), Supomo & Amanah (2019) and Marlina & Idayanti (2021) show that earnings persistence has a negative effect on earnings quality.

The next factor is sales growth. Sales is an ongoing activity for a company. Sales growth is sales activity that increases from one period to the next (Fauziah & Jamal, 2020). Always high sales growth shows that the company's performance is increasing. High sales growth can also improve the quality of profits generated by the company. So, with increasing company sales growth, the quality of profits generated will also increase. The research results of Wardhani et al (2020) show that sales growth has a positive effect on profit quality, this is in line with the research of Fitriyani (2020), Siregar & Kiswara (2018), Octoviany & Herawaty (2019) and Syawalda (2018). However, research results from Valeria & Halim (2022) and Alvin & Susanto (2022) show that sales growth has a negative effect on profit quality.

The operating cycle is the time from the commitment of cash on purchases until cash is obtained from the sale of goods or services (Fauzia et al., 2016). Companies with long operating cycles can create greater uncertainty and estimation errors, which can lead to lower accrual quality and lower earnings quality as well. (Adela, 2020). The operating cycle is related to company profits, this is due to the sales factor in the operating cycle. This profit will be used to predict future cash flows. Therefore, the profit used to predict future cash flows must be truly high-quality profit. The research results of Janah et al (2023) show that the operating cycle has a positive effect on earnings quality, this is in line with research by Adela (2020). However, research results from Fedia et al (2019) and Laoli & Herawaty (2019) show that the operating cycle has a negative effect on earnings quality.

Tax allocation between periods is one of the factors that influences earnings quality. According to Bawoni & Shodiq (2020), tax allocation is a tax imposed during the association process between income tax and profits. Allocation of income tax between financial year periods is necessary because of differences in the amount of taxable profit and accounting profit. The research results of Petra et al (2020) show that tax allocation between periods has a positive effect on earnings quality, which is in line with Fitriati's (2019) research. However, research results from Ardianti (2018), Pujiati (2020), Ayem & Lori (2020) and Handayani & Astutie (2021) show that tax allocation between periods has a negative effect on earnings quality.

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RESEARCH METHOD

According to Sugiyono (2019) the research population is a generalization area consisting of subjects or objects that have certain qualities and characteristics determined by research to be studied and then conclusions drawn. The population in this research are mining sector companies listed on the Indonesia Stock Exchange in the 2019-2023 period, totaling 48 companies. Considerations in selecting samples are companies that meet the following criteria:

1. Mining sector companies listed on the Indonesia Stock Exchange in the 2019-2023 period.
2. Mining sector companies that consistently publish complete annual financial report data on the Indonesia Stock Exchange for the 2019-2023 period.
3. Mining sector companies that generate profits in the 2019-2023 period.

The activities in data analysis are: grouping data based on variables and types of respondents, tabulating data based on variables and all respondents, presenting data for each variable studied, making considerations to test the hypotheses that have been proposed. In this study, Eviews 9 was used for data processing and hypothesis testing. Hypothesis testing is used to test the hypotheses proposed in research. Through this testing, it can be seen whether the research hypothesis is accepted or rejected as a conclusion. Hypothesis testing in this research includes simultaneous tests and partial tests. The simultaneous test is used to test the influence of independent variables simultaneously on the dependent variable. Meanwhile, the partial test is used to test the influence of each independent variable on the dependent variable.

RESULTS AND DISCUSSION

F Test Results (Simultaneous)

The F statistical test basically shows whether all the independent variables in the model have a simultaneous influence on the dependent variable. Testing was carried out using a significance level of 0.05 (α = 5%). The F test results are displayed in the table as follows:

Table 1 F Test Results (Simultaneous)

R-squared	0.698588	Mean dependent var	0.955947
Adjusted R-squared	0.607371	S.D. dependent var	0.878012

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S.E. of regression	0.550163	Akaike info criterion	1.848360
Sum squared resid	23.00365	Schwarz criterion	2.473600
Log likelihood	-68.41798	Hannan-Quinn criter.	2.101406
F-statistic	**7.658534**	Durbin-Watson stat	1.374943
Prob(F-statistic)	0.000000		

Source: *Output Eviews Ver 9*

Based on table 1 F test results, the calculated F value is 7.658534. The Ftable value is at a significance level of 0.05 with df1 (number of variables – 1) = 5 - 1 = 4, and df2 (n-k-1) = 100-4-1 = 95, the Ftable value is 2.467494. If we compare the Fcount value with the Ftable value, then Fcount > Ftable, namely 7.658534 > 2.467494 with a probability value of 0.000000 < 0.05 so that H0 is rejected and Ha is accepted, and it can be concluded that profit persistence, sales growth, operating cycle, and tax allocation between periods together have a significant effect on earnings quality. (Hypothesis 1 is accepted).

The first hypothesis in this research is to test the influence of profit persistence, sales growth, operating cycle and tax allocation between periods on earnings quality. Based on the research results, it was found that there is an influence between profit persistence, sales growth, operating cycle and tax allocation between periods on the quality of profits in mining sector companies listed on the Indonesia Stock Exchange (BEI) for the 2019-2023 period with significant results, so this result can be generalized to all members of the population.

Based on the analysis results obtained from the coefficient of determination test results, it shows that profit persistence, sales growth, operating cycle and tax allocation between periods provide a contribution or influence of 60.73% in explaining profit quality, while 39.27% is influenced by other variables not examined in this research.

T Test Results (Partial)

The t test is used to test the influence of profit persistence, sales growth, operating cycle and tax allocation between periods on profit quality partially at a significance level = 0.05. Based on the results of previous tests, this t statistical test uses a fixed effect model. The following are the results of the t significance test obtained from the fixed effect model:

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Table 2 T Test Results (Partial)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.874812	0.384950	4.870274	0.0000
PL?	1.788417	0.613926	2.913082	0.0067
PP?	1.555588	0.468558	2.466264	0.0387
SO?	0.007829	0.003669	2.133817	0.0361
APAP?	-2.188695	1.069994	-2.045521	0.0443

Source: *Output Eviews Ver 9*

Based on the t test results in table 4.23 above, it can be concluded that:

1. The Effect of Earnings Persistence on Earnings Quality

   Testing the earnings persistence variable on earnings quality shows that the t value is 2.913082. For the ttable value at significance = 0.05 with df (n-k) = 100-4= 94, the ttable value is 1.661226. If we compare the tcount value with the ttable value, tcount > ttable, namely (2.913082 > 1.661226) with a significance level of 0.0067 < 0.05, meaning that H0 is rejected and Ha is accepted. So it can be concluded that partially earnings persistence has a positive and significant effect on earnings quality. (Hypothesis 2 is accepted).

   The second hypothesis in this research is to test the partial effect of earnings persistence on earnings quality. Based on the research results, it can be concluded that earnings persistence has a positive and significant effect on earnings quality in mining sector companies listed on the Indonesia Stock Exchange (BEI) for the 2019-2023 period. With significant results, the results of this research can be generalized to all members of the population.

   Based on the description above, it can be concluded that earnings persistence has a positive and significant effect on earnings quality. The results of this research are in line with the results of previous research conducted by Rizqi et al (2020), Corintya (2022), Pujiati (2020), Petra et al (2020) and Wahyuni & Damayanti (2020) which show that earnings persistence has a positive and significant effect on quality. profit.

2. Effect of Sales Growth on Earnings Quality

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Testing the sales growth variable on profit quality shows that the t value is 2.466264. For the ttable value at significance = 0.05 with df (n-k) = 100-4= 94, the ttable value is 1.661226. If we compare the tcount value with the ttable value, tcount > ttable, namely (2.466264 > 1.661226) with a significance level of 0.0387 < 0.05, meaning that H0 is rejected and Ha is accepted. So it can be concluded that partially sales growth has a positive and significant effect on earnings quality. (Hypothesis 3 is accepted).

The third hypothesis in this research is to test the partial effect of sales growth on earnings quality. Based on the research results, it can be concluded that sales growth has a positive and significant effect on the quality of profits in mining sector companies listed on the Indonesia Stock Exchange (BEI) for the 2019-2023 period. With significant results, the results of this research can be generalized to all members of the population.

Based on the description above, it can be concluded that sales growth has a positive and significant effect on profit quality. The results of this research are in line with the results of previous research conducted by Wardhani et al (2020), Fitriyani (2020), Siregar & Kiswara (2018), Octoviany & Herawaty (2019) and Syawalda (2018) which show that sales growth has a positive and significant effect on earnings quality.

3. Influence of the Operating Cycle on Earnings Quality

Testing the operating cycle variable on earnings quality shows that the t value is 2.133817. For the ttable value at significance = 0.05 with df (n-k) = 100-4= 94, the ttable value is 1.661226. If we compare the tcount value with the ttable value, tcount > ttable, namely (2.133817 > 1.661226) with a significance level of 0.0361 < 0.05, meaning that H0 is rejected and Ha is accepted. So it can be concluded that partially the operating cycle has a positive and significant effect on earnings quality. (Hypothesis 4 is accepted).

The fourth hypothesis in this research is to partially test the influence of the operating cycle on earnings quality. Based on the research results, it can be concluded that the operating cycle has a positive and significant effect on the quality of profits in mining sector companies listed on the Indonesia Stock Exchange (BEI) for the 2019-2023 period. With significant results, the results of this research can be generalized to all members of the population.

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Based on the description above, it can be concluded that the operating cycle has a positive and significant effect on earnings quality. The results of this research are in line with the results of previous research conducted by Janah et al (2023) and Adela (2020) which show that the operating cycle has a positive and significant effect on earnings quality.

4. Effect of Tax Allocation Between Periods on Earnings Quality

Testing the tax allocation variable between periods on earnings quality shows that the t value is -2.045521. For the ttable value at significance = 0.05 with df (n-k) = 100-4= 96, the ttable value is 1.661226. If we compare the -tcount value with the -ttable value, then -tcount < -ttable, namely (-2.045521 < -1.661226) with a significance level of 0.0443 < 0.05, meaning that H0 is rejected and Ha is accepted. So it can be concluded that partially the amount of accruals has a negative and significant effect on earnings persistence. (Hypothesis 5 is accepted).

The fifth hypothesis in this research is to partially test the influence of inter-period tax allocation variables on earnings quality. Based on the research results, it can be concluded that tax allocation between periods has a negative and significant effect on the quality of profits in mining sector companies listed on the Indonesia Stock Exchange (BEI) for the 2019-2023 period. With significant results, the results of this research can be generalized to all members of the population.

Based on the description above, it can be concluded that tax allocation between periods has a negative and significant effect on earnings quality. The results of this research are in line with the results of previous research conducted by Ardianti (2018), Pujiati (2020), Ayem & Lori (2020) and Handayani & Astutie (2021) which showed that tax allocation between periods has a negative and significant effect on earnings quality.

CONCLUSION AND RECOMMENDATIONS

From the results of the research, analysis and discussion that have been carried out and described, the following conclusions can be drawn. First, profit persistence, sales growth, operating cycle and tax allocation between periods have a positive and significant effect on profit quality. This means that improving earnings quality is influenced by changes in the relationship or interaction between profit persistence, sales growth,

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operating cycle and tax allocation between periods. Second, earnings persistence has a positive and significant effect on earnings quality. This means that the higher the persistence of profits generated by the company, the higher the quality of profits. Conversely, the lower the profit persistence of a company, the lower the profit persistence will be. Third, sales growth has a positive and significant effect on earnings quality. This means that the higher the company's sales growth, the higher the quality of profits. Conversely, the lower a company's sales growth, the lower the quality of profits. Fourth, the operating cycle has a positive and significant effect on earnings quality. This means that the higher the operating cycle of a company, the higher the quality of profits. Conversely, the lower the operating cycle of a company, the lower the quality of earnings. Fifth, tax allocation between periods has a negative and significant effect on earnings quality. This means that the lower the tax allocation between periods in a company, the higher the quality of profits generated, and vice versa.

In this research, several limitations were still found, so it is hoped that further research can develop and strengthen the results as improvements to the research that has been carried out at this time by expanding the research object or by adding other variables that have the same influence on the objects used in this research.

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