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The Effect Of Good Corporate Governance On Profit Management In Manufacturing Companies Listed On The Idx Period 2020–2022

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Abstrak

The purpose of this study is to examine the impact of business governance on the wage system. The independent changes used in this study are the board of commissioners, audit committee, and institutional authorities. In this study, the size of the commission board is measured by including all members of the commission board in the company. The research committee in this study was evaluated based on the number of corporate book committee members. In addition, the ownership structure of a company is estimated by the percentage of the number of shares owned by the entity from the total residual component. Revenue management is presented as a type of cash-based option for Jones. This research was written using data from www.idx.co.id. This research uses examples of the manufacturing sector listed on the Indonesia Stock Exchange for the 2020-2022 period. The results of this study also show that the membership of the board of commissioners, audit committees, and institutions has a significant influence on revenue management. However, only the Audit committee influences revenue management.

Keywords: GCG; Profit management; Manufacturing company; IDX.

INTRODUCTION

The manufacturing industry plays a vital role in efforts to boost investment and export values so that it becomes a mainstay sector to accelerate national economic growth (Karim et al., 2021; Abduh et al, 2024). The Indonesian government is committed to revitalizing the manufacturing industry through the implementation of the Making Indonesia 4.0 roadmap so that it is also ready to enter the Industrial Revolution 4.0 era (Ningsi et al., 2022; Mangala & Singla, 2023). The industrial sector contributes to GDP by 20%, then taxation around 30%, and exports up to 74%. The manufacturing industry made the most significant contribution to the increase in Indonesia's economic growth which reached 7.07% in the second quarter of 2021. This sector is the highest source of growth, namely 1.35%. In this period, the manufacturing sector itself recorded growth of 6.91% despite being under pressure due to the Covid-19 pandemic (Bahtiar et al, 2021; Abdul Karim, 2023).

Profit is one of the most critical components in financial statements because profit is a parameter to measure the performance and management system of a company (Tang & Chen, 2020; Febrianty & Mertha, 2021). In choosing the bookkeeping system that will be used by each company to prepare financial statements, financial accounting standards offer independence (Ajina et al, 2019; Manurung et al, 2019). The given assets can be used to generate different profits for each company (Karim et al, 2022; Karim et al, 2023). If one company uses the suitable cost method, and another uses one-year turnaround rates, the profit margin reduced can vary. So, it can be concluded that the occurrence of earnings management, or earnings management, is due to the selection of different methods (Iriyadi et al, 2020; Dewi et al, 2022).

The main reason for the emergence of earnings control is that the company's share price is strongly influenced by profits, risks, and estimates (Hasniati et al, 2022; Asmirah et al, 2023). Companies whose profits continue to increase constantly pose a significant risk to the company, so many companies control and manage their profits to minimize risk. Company management is the most interested party in the revenue management process (Ilham et al, 2022; Iskandar et al, 2023). Revenue management is defined as an attempt by company managers to influence financial statements intended to deceive stakeholders. There are three (3) types of income management strategies, namely: (1) revenue growth (income expansion) with management reducing the level of expenditure below current income, and (2) profit reduction by managers during this period. To eliminate negative performance, this strategy is often referred to as "Big Bath", (3) managers manage earnings to reduce income volatility or volatility.

The choice of revenue management policies chosen by company executives depends on the goals they want to achieve (Wahyuni et al, 2022; Shadiq & Karim, 2023). If a company wants its performance to appear better than it is, executives can add or lose financial information to the top (Karim et al, 2023). If the supervisor wants the company to remain the same over time, the manager can adjust the company's profitability so that it does not change over time (Hajawiyah et al, 2020). Corporate value is a special standard obtained by the company as a metaphor for public trust as a company after going through operations for many years, namely the period after the company was founded (Karim et al, 2023; Salim et al, 2024). Increasing the value of a company is a success, by the wishes of the owner, because by increasing the value of the company, the welfare of the owner will also increase (Hasniati et al, 2023; Sobirin et al, 2023). The quality of the company is very important because the higher the quality of the company, the higher the shareholder success which will be followed by the higher the stock price, the higher the value of the company (Mahrani & Soewarni, 2018; Mukhtaruddin et al, 2019).

If investors lose trust because of poor financial management practices, they will collect money, which can result in bribes. So, we need a way to reduce the management of money by the company (Manu et al, 2019; Mardjuni et al, 2023). This study examines the effect of good corporate governance on earnings management in Indonesia. This research focuses on companies related to the consumer goods industry. Several factors prompted the writer to conduct research in this field (Octaviani & Kartikaningdyah, 2019). First of all, companies that create products for the manufactured goods industry have a great opportunity to ship products. This is because the products offered are what people need the most. Second, the consumer goods industry provides basic needs so that consumers can make purchases regularly. Third, the consumer goods

industry also offers products that offer almost the same benefits to consumers because of the nature of the product, so they do not offer a wider variety of products (Rahim et al, 2022; Asmirah et al, 2023).

The problem in this research is how the direct trade regime influences the financial management of production companies listed on the IDX for the 2020-2022 period. The purpose of this study is to obtain information that affects the size of the board of commissions, the composition of the audit committee, and the personality of the entity owned by the company.

RESEARCH METHOD

The research approach used in this study is a quantitative approach using secondary data. The population in this study were all manufacturing companies listed on the Indonesia Stock Exchange (IDX) in the Consumer Goods Industry sector, totaling 54 companies. The selection of the model in this study was determined by the purpose of the sampling technique, namely the model technique with a particular focus (Harahap, 2018). The criteria used to model this research are as follows: (1) Producers of the Ministry of Consumer Goods Industry are always listed on the Indonesian stock exchange. (2) Consumer Product Industry Production Companies reporting financial reports for a fixed period of 2020-2022. (3) Consumer goods companies that publish financial reports in IDR.

After purposive sampling was carried out by the established criteria, the samples used in this study were 7 manufacturing companies in the consumer goods industry sector. While the companies used as samples can be seen in the table below:

Table 1. Research sample

No	Name of Manufacturing Company
1	Astra International Tbk (ASII)
2	Indoffod CBP Sukses Makmur Tbk (ICBP)
3	Inducement Tunggal Prakarsa Tbk (INTP
4	Kalbe Farma Tbk (KLBF)
5	Semen Gresik (Persero) Tbk (SMGR)
6	Unilever Indonesia Tbk (UNVR)
7	Indofood Sukses Makmur Tbk (INDF)

The research instrument used in this study is secondary data taken from companies listed on the Indonesia Stock Exchange (IDX) in the consumer goods industry sector with the following explanation; Discretionary deposits, using the following information: Financial statements (gross profit of the Company), Statement of cash flows (cash flow from operating activities), balance sheet (total assets, Cash flow, income, all fixed assets of the fund).

The data collection method used is documentation and literature study, namely: (1) Documentation Study Documentation is carried out by collecting documentary data sources such as company history, company profiles, and annual reports of companies that are the sample of this research, namely companies listed on the Indonesia Stock Exchange (IDX) and data collection was obtained from internet media by downloading via the website www.idx.co.id to obtain data regarding the financial reports needed in this study. (2) Literature Study The library study method is carried

out by collecting theoretical data on issues related to this research. This method is carried out to support the completeness of the data by using the library literature (Achyani et al, 2022).

This study uses a statistical descriptive method. Descriptive statistics is a statistical process that analyzes data by describing all the collected data, one of which is the search for relationships between variations. Descriptive data can be displayed in the form of tables, graphs, charts, measures, medians, averages, and standard deviations. Document analysis is used as a descriptive method, namely the analysis of the documents collected. Data is processed using Microsoft Excel and SPSS 23.0. The analysis was carried out to find the minimum, high, average, and deviant values displayed in the statistical descriptive table to obtain a descriptive description of the type of research.

RESULT AND DISCUSSION
A. Result

The objects in this study are manufacturing companies listed on the Indonesia Stock Exchange (IDX) in the 2020-2022 period. A manufacturing company is a company whose business is converting raw materials or raw materials into finished products and selling them to customers. This activity is commonly referred to as the manufacturing process. Listed companies present their annual financial statements so that investors can use the information contained in the annual financial statements to decide whether to invest in the company or not. When you close your account information with good cash flow, you can see the higher profits the company earns. Profits can be created by running a company. Thus, it is hoped that with the help of this research, investors can find truly significant financial reports.

There are 30 members of the Indonesia Stock Exchange (IDX), but this research focuses on 7 companies that meet the following criteria: (1) Companies are consistently listed on the Indonesia Stock Exchange (IDX); (2) The Company presents consecutive fixed share financial reports for 2020-2022; (3) Companies publish financial statements in rupiah and end on December 31. Based on the results of the proposed sample method, 7 companies were randomly assigned to 5 units, therefore, the warning data obtained during the 5 years of the test was obtained from 35 companies. Entity membership, size of the Commission Board, and audit committee affect the revenue control of production companies listed on the Indonesia Stock Exchange during 2020-2022.

1. Descriptive Statistical Analysis

Independent changes in this study are the size of the institutional owners, the size of the board of directors, and the review committee. However, the difference depends on the reward system calculated in the modified version of Jones. Descriptive statistics used in this study are presented in the table below:

Table 2. Results of descriptive statistics

	N	Minimum	Maximum	Mean	Std. Deviation
INVADK	21	5.00	12.00	7.3810	2.01187
INVKA	21	3.00	4.00	3.3333	.24305
IO	21	.00	.85	.4752	.31078
ML	21	-18217057	-8980869	-13178526.10	2444876.328

Valid N (listwise)	21

Source: Authors findings, 2023.

Based on the table above, it can be seen that the discretionary accrual (ML) earnings management variable has a minimum value of -18217057 at Semen Gresik (Persero) Tbk and a maximum value of -8980869 at Kalbe Farma Tbk. and the overall average is -13178526.10. It can be said that the low value of discretionary accruals indicates the low level of earnings management in manufacturing companies. The minimum Investment Property Variable (IO) value is 0.00 for Astra International Tbk and the maximum value is 0.85 for Unilever Indonesia Tbk, while the total is 0.4752. The Audit Committee variable (INVKA) has the lowest score of 3.00 for Astra International Tbk and Semen Gresik (Persero) Tbk with the highest score of 4.00, for a total of 3.3333. The minimum variable size of the Commissioners' Commission (INVADK) is 5.00 for Unilever Indonesia Tbk and the maximum value is 12.00 for Astra International Tbk, for a total of 7.3810.

2. Data Analysis

The standard test aims to determine whether the residuals are of the normally distributed retrospective type or not. In this study, a standard case study was conducted using the Kolmogorov-Smirnov test as follows:

Table 3. Normality test results

		Unstandardized Residual
N		**21**
Normal parameters[a,b]	Mean	.0000000
	Std. Deviation	1703313.89799697
Most extreme differences	Absolute	.089
	Positive	.088
	Negative	-.089
Test statistic		.089
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal
b. Calculated from data
c. Lilliefors significance correction
d. This is a lower bound of the true significance

Source: Authors findings, 2023.

The statistical test results of the Kolmogorov-Smirnov test for one sample above show Sig. with a value of 0.200, which means that the value is greater than 0.05, so it can be concluded that the residual values are normally distributed or meet the normality test requirements.

3. Multicollinearity Test

The purpose of the multicollinearity test is to test the relationship between species that are independent (independent). By detecting the presence or absence of soluble in the form of a decrease, it can be known the tolerance value or difference in

inflation factor (VIF). As a guide, we can conclude: (a) Turn on. If the tolerance value is > 0.10 and the VIF value is < 10, it can be concluded that there is not a majority of the independent variants of the regression model; (b) If the tolerance value is <0.10 and the VIF value is > 10, it can be concluded that the regression model has a wide range of variance among the independent variants. Following are the results of examining the types of regression indicators and VIF for each type:

Table 4. Multicollinearity test results

Model		Unstandardized Coefficients		Std. Coefficients	t	Sig.	Collinearity statistic	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant	-2296889.058	3944152.465		-.582	.568		
	INVADK	360104.365	361906.104	.296	.995	-.334	.332	3.106
	INVKA	-4095829.266	981488.798	-.809	-4.173	.001	.759	1.317
	IO	238225.879	2165482.776	.030	.110	.914	.377	2.654

a. Dependent Variable: ML

Source: Authors findings, 2023.

Based on Table 4 above, it can be seen that the tolerance value of all independent variants with ADK varies around 1, and the VIF value for all independent variants does not exceed 10. Based on these results it is found that there is no sign of all independent forms, including institutional owners, the size of the board of commissioners, and the number of committees in the exam.

4. Autocorrelation Test

The Durbin-Watson test was used in this study to determine whether the presence of autism can be detected from the results of several relapse tests. The results of Durban Watson's mathematical calculations are shown in Table 5 below:

Table 5. Autocorrelation test results

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. The error in the Estimate	Durbin-Watson
1	.717a	.515	.429	1847503.319	1.027

a. Predictors: (Constant), IO, KA, ADK
b. Dependent Variable: ML

Source: Authors findings, 2023.

From the SPSS version above, the Durbin Watson value is 1.027, then the Durbin Watson table value is compared with a value of 2, and because it is very close to a value of 2, it is assumed that no automatic correlation is obtained.

B. Discussion

Corporate Governance or Corporate Governance is a system designed to direct the management of the company professionally based on the principles of transparency, accountability, responsibility, independence, fairness, and equality. IDX as a facilitator and regulator of the capital market in Indonesia is committed to becoming a healthy and globally competitive Stock Exchange. The implementation of good CG commitment or commonly called Good Corporate Governance (GCG) is contained in the Company's mission, which is to create competitiveness to attract investors and issuers through empowering Exchange Members and Participants, creating added value, cost efficiency, and implementing good governance. IDX has succeeded in implementing CG guidelines, frameworks, and principles effectively and efficiently in the Company's operational activities and continues to improve CG practices in the future. The benefits of implementing GCG can have a positive impact on creating corporate accountability, fair and independent transactions, as well as reliability and improving the quality of information to the public.

IDX aims to apply CG, namely: (1) As a guideline for the Board of Commissioners in carrying out supervision and providing advice to the Board of Directors in managing the company; (2) As a guideline for the Board of Directors to carry out the Company's daily activities based on high moral values by taking into account the articles of association, business ethics, laws, and other applicable regulations; (3) As a guideline for IDX management and employees in carrying out their daily activities and duties by CG principles.

By the principles of Good Corporate Governance (GCG), the Indonesia Stock Exchange (IDX) as a capital market facilitator and regulator is committed to continuously improving corporate governance that is implemented consistently in the company. To maintain and ensure the implementation of an effective management system, periodic audits are carried out by certification bodies for the implementation of the following management systems:

1. ISO 9001 Quality Management System

To maintain the quality of products and services for interested parties, IDX is committed to implementing an ISO 9001-based Quality Management System (QMS). In 2010, the scope of implementation of QMS was expanded corporate-wide, including Representative Offices throughout Indonesia, according to ISO 9001:2008. Along with the development of ISO 9001 QMS, in 2017, IDX implemented ISO 9001:2015-based QMS and in 2018, IDX obtained ISO 9001:2015 certificate.

2. ISO 27001 Information Security Management System

To maintain the availability, integrity, and confidentiality of company information, including Human Resources (HR), processes, and information technology, IDX is committed to implementing an ISO 27001-based Information Security Management System (ISMS). ISO 27001:2005 certification is carried out in stages, starting in 2012. In 2015, IDX obtained an ISO 27001 certificate for the corporate-wide scope, while simultaneously upgrading the ISO 27001 standard used, from the 2005 version to the 2013 version.

3. ISO 22301 Business Continuity Management System

To ensure the availability of services for interested parties in the event of a disruption to company operational services, IDX has implemented an ISO 22301-based Business Continuity Management System (SMKU) since 2013. IDX has routinely conducted a series of simulations to test business continuity plans and information technology system recovery plans. at alternative locations that have been determined to ensure the Company's readiness in facing threats and disruption to business continuity. In 2018, the IDX obtained the ISO 22301:2012 certificate and in 2020, the IDX increased the application of the ISO 22301 standard to the 2019 version, followed by obtaining the ISO 22301:2019 certificate in 2021.

4. ISO 37001 Anti-Bribery Management System

In 2021, in line with the Financial Services Authority (OJK) program, namely implementation and certification of the Anti-Bribery Management System (SMAP) based on SNI ISO 37001 for Financial Services Institutions, IDX has implemented SMAP based on SNI ISO 37001 and at the end of 2021, IDX obtained a certificate ISO 37001:2016. This is also a form of IDX's commitment and continuous improvement in consistently implementing GCG by creating a work environment that is free from corruption, bribery, and gratuity practices that harm the company or even the country. This commitment is stated in the Commitment and Anti-Bribery Policy of PT Bursa Efek Indonesia.

As an effort to increase the implementation of the IDX's Code of Conduct by the implementation of SMAP based on SNI ISO 37001, IDX has established an Internal Circular Letter regarding Giving and Receiving Gifts for Employees, which among other things stipulates that Companies (employees) do not accept gifts in any form (including but not limited to money, food and/or goods) for transactions made between the Company and third parties (partners or customers). Currently, IDX has facilities for reporting alleged violations that have the potential for financial and non-financial losses, including matters that damage the IDX's image, namely the IDX Whistleblowing System (WBS), which can be used by IDX internal parties and IDX external parties. In the operational implementation of WBS, IDX already has Guidelines and SOPs related to WBS management.

CONCLUSION

IDX as a regulator and facilitator of capital markets in Indonesia is committed to becoming a healthy and globally competitive Stock Exchange. For this reason, the Code of Conduct is prepared so that it can become a reference for all levels of Management and Employees of the Company in building and fostering healthier, professional, and harmonious working relationships with fellow Employees, Board of Commissioners, Directors, Stock Exchange Members, Listed Companies, Partners, Customers, government, and society. This will be achieved with alignment between the aspects contained in the Code of Conduct, Vision, Mission, and Corporate Values, namely Teamwork, Integrity, Professionalism, and Service Excellence (TIPS).

This Code of Conduct is intended to build a culture that upholds teamwork, integrity, honesty, independence, quality, responsibility, and professionalism of all IDX personnel. This Code of Conduct explains in general the basic principles of ethics which will serve as a guide in preparing the policies and procedures that apply in the Company. However, the policies and procedures that exist in the Company generally cannot describe specifically all situations that might occur. For this reason, the basic

ethical principles set out in this Code of Conduct are used as a basic reference for dealing with any changes in situations that may occur and maintaining good corporate governance. As a form of commitment to implementing this Code of Conduct, all Employees are required to read, understand, and sign an Employee Personal Statement every two years, and implement all provisions in the Code of Conduct in their daily behavior.

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