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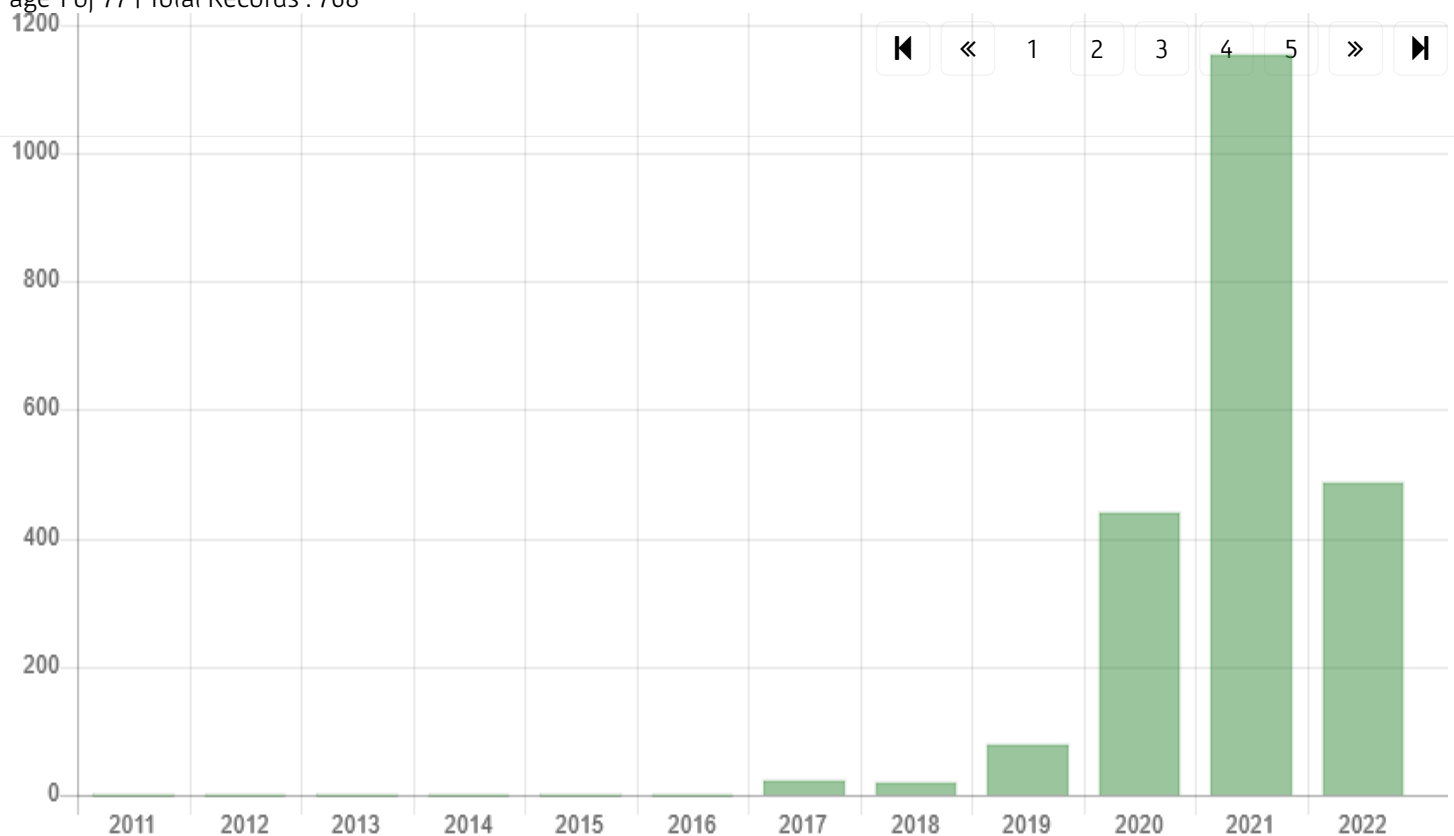
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CEO'S GENDER AND EARNINGS MANAGEMENT

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ABSTRACT

The aim of this study is to see how the gender of CEO affects earnings management in manufacturing companies that were listed on Indonesia Stock Exchange in 2018. Explanatory analysis was used in this study, and judgment sampling method was used to determine the sample size. The research hypothesis was checked with SPSS version 20 and the result shows that The gender of the CEO has no effect on earnings management.

Keywords : CEO; female; earnings management

INTRODUCTION

Earnings are one of the proxies for company performance, especially for companies that apply accrual-based accounting. Earnings have begun to be used as a measure of company performance because earnings are often used as a basis for compensation to executives; debt agreement; prospectus for companies that want to go public; investor; and creditors [1]. However, the information asymmetry between management and other parties leads to a request for a proxy for measuring performance from internal companies that has a certain period of time and the performance meter is expected to be used for rewards and management evaluations. Earnings become a problem in measuring company performance because on the one hand, management is the party who knows the most about company information to report company performance, but on the other hand, management will be evaluated and given rewards based on the reported company performance [1]. This is what often creates an impetus for earnings management.

The Chief Executive Officer, Chief Financial Officer, board of commissioners, and audit committee are among the top management figures involved in financial reporting in corporate governance. Since they are also in charge of and sign the financial statements, the CEO and CFO are also concerned. Meanwhile, the board of commissioners and audit committee are also interested in maintaining the accuracy and consistency of financial reports.

Gender differences in the position of CEO of a company is one of the issues that has been developing in the last few decades related to corporate governance and corporate finance. Studies on the fields of management and psychology state that there are several differences between females and males, include of leadership styles, communication skills, conservatism, risk avoidance, and decision making.

Research result [2] found that female CFOs have an effect on income-decreasing discretionary accruals, implying that their earnings management techniques are more conservative. The study also illustrates that there are differences in terms of conservatism, risk aversion, and opportunistic measures between female and male CFOs. Therefore, this has important implications for the information quality of financial statement.

Based on the background previously described, this research aims to determine whether there is an effect of CEO's gender on earnings management.

LITERATURE REVIEW

Positive accounting theory explains three hypotheses that view firms as a collection of agreements or contracts between management and owners, management and creditors, and between management and government. From this view, an agency theory emerged, which is a contract between management and owner, as a consequence of the agency partnership, numerous conflicts of interest emerge. Management has its own interest in maximizing personal gain, while the owner is also interested in advancing his company by attracting investors to invest in their company. Because of this conflict of interest, management takes opportunistic earnings management actions so that the interests of management and owners can be achieved. Earnings management carried out by the management aims to report high earnings so that it has the potential to draw investors, and management output appears to be high. There are various kinds of earnings management that can be done such as accrual management, real activity manipulation, and classification shifts.

Earnings Management

A conflict of interest exists between management and shareholders, which leads to earnings management. The management performs earnings management so that its own interests can be achieved. The performed earnings management tends to be opportunistic, with the aim of increasing published earnings figures in order to draw

investors and make management results looks good. Earnings management is the selection of accounting policies, concrete actions, influencing earnings to achieve specific goals in reporting earnings carried out by managers [6]. Earnings management occurs when management uses their own judgment in preparing financial statements and in selecting transactions that alter the financial statements [9]. Earnings management is the manager's intervention in the financial reporting process to parties outside the company with the aim of obtaining personal benefits for shareholders and managers [17]. Shareholders will benefit if managers use earnings management to provide private information that is known to managers [8].

The ability to gain economic benefits motivates earnings management behavior, i.e. to reduce taxes payable and to obtain psychological benefits, such as to increase the confidence of the manager concerned. Manager's confidence increases because the company's earnings are high so that dividend distribution can be stable. In addition, it can provide the possibility of increasing salaries and wages for employees so that the relationship between managers and employees also increases [10].

A previous study [11] distinguishes the following three earnings management tools:

- Accrual Management

Accrual management is usually associated with all activities that can influence cash flow and earnings which are personally authorized by a manager or under a manager's discretion. Management increases reported earnings by recognizing future earnings in the current period, recognizing revenue earlier, or not recognizing expenses in the current period.

- Manipulation of Real Economic Activities

Management manages earnings by manipulating company activities such as providing discounts for sales and reducing discretionary expenses such as R&D.

- Classification Shifting

Classification shifting is a less researched earnings management method than the other two earnings management tools [18]. Classification shifting is a misclassification of items in the earnings/loss statement which is done on purpose. Classification shifting can be defined as shifting or changing core expenses (cost of

goods sold, and selling costs, as well as general and administrative costs) to special items [11].

Nature Theory

The nature theory reveals that the difference between male and female is a nature that must be accepted. Biological differences have an impact in the form of different roles and duties between the two. Humans, both males and males have different natures according to their respective functions. There are roles and tasks that can be exchanged, but some are not interchangeable because they are naturally different [4].

A number of studies related to gender explain that a person's gender differences will influence that person's behavior. Females and males have different standards at work, females see work as a means of personal growth and fulfillment, while males see work as a means of receiving rewards and advancement in the hierarchy [14]. Previous study show that females tend to be more ethical than males [13]. Females are less likely to be risk-averse than males [16]. A study can demonstrate that females have a lesser degree of indifference than males to the acquisition of economic benefits [13]. Male personality is generally more individualistic, aggressive, less patient, more assertive, with a higher self-esteem and more masterful of their work [13]. Regarding earnings management, males and females would have different considerations and behaviors, according to this theory, which may have significant consequences for the standard of financial reporting.

Recording to Women's Studies Encyclopedia, gender is a cultural concept used to distinguish roles, behavior, mentality, and emotional characteristics between males and females that develop in society [3].

Gender is a trait that is used to describe distinctions between males and females in terms of social and cultural circumstances, beliefs and attitudes, mentaliy, emotions and other non-biological factors, as defined by the description above. Gender is different from sex. In general, sex is used to identify differences between males and females in terms of biological anatomy, while gender concentrates more on social, cultural, and other non-biological aspects. If the study of sex emphasizes the development of biological aspects and chemical composition in the bodies of males and females, then gender studies emphasize the development of aspects of a person's

masculinity and femininity. Although according to their terminologies gender and sex have very different meanings, they still have an inseparable relationship. Gender plays a significant role in a person's life and can influence the life experiences that they may have. Gender can affect a person's access to education, the job market, and other government services [3].

Good Corporate Governance

Good Corporate Governance (GCG) in Indonesia became known in 1997, more precisely when the economic crisis occurred. Bad Corporate Governance (CG) was thought to be one of the causes of the political economy crisis in Indonesia, and at this time many companies went bankrupt. Since then, the government through the Ministry of State-Owned Enterprises has introduced the concept of GCG in the Decree of the Minister of State-Owned Enterprises No. Kep-117/M-MBU/2002 dated 1 August 2002 concerning the Implementation of Good Corporate Governance Practices in State Owned Enterprises. In addition, there are several regulations governing GCG starting with the establishment of the National Committee on GCG Policy (KNGCG) through the Coordinating Minister for Economic Affairs Decree No. KEP/31/M.EKUIIN/08/1999 regarding the formation of KNGCG.

According to the Indonesian Institute of Corporate Governance (IICG), corporate governance is “the structure, systems and processes used by company organs as an effort to provide added value to the company in a sustainable manner in the long term while still paying attention to the interests of other stakeholders based on prevailing laws and norms”. Based on the National Committee on Governance Policy (KNKG) in the Indonesian GCG General Guidelines for 2006, there are five main elements in corporate governance, i.e. transparency, accountability, responsibility, independence, and fairness.

Indonesia adopts a dual board system in its internal organizational structure, where there is a separation of functions from the board, i.e. the policy-making function and the supervisory function. The policy-making function is carried out by the board of directors, while the supervisory function is by the board of commissioners. The board of commissioners can form an audit committee to help carry out its supervisory function. The audit committee is required to comprise at least one independent commissioner. The implementation of good corporate governance mechanisms in the company's

control and management system can be one way to minimize the occurrence of earnings management actions taken by company managers because the presence of good corporate governance is expected to create a good and more transparent climate of governance [7].

Hypothesis Development

Earnings management arises from a conflict of interest between management and owners, management performs earnings management so that their own interests can be achieved. Earnings management action is motivated by the desire to obtain economic benefits, i.e. to reduce taxes payable and to obtain psychological benefits, i.e. to increase the confidence of the manager concerned. Manager's confidence increases because the company's earnings are high so that dividend distribution can be stable. In addition, it can provide the possibility of increasing salaries and wages for employees so that the relationship between managers and employees also increases [10].

The implementation of good corporate governance mechanisms in the company's control and management system can be one way to minimize the occurrence of earnings management actions taken by company managers because the presence of good corporate governance is expected to create a climate of good and more transparent governance [7].

In corporate governance, top management involved in financial reporting includes the Chief Executive Officer (CEO), Chief Financial Officer (CFO), the board of commissioners, and the audit committee. The CEO and CFO are involved because they are both the parties in charge and signing the financial statements. Meanwhile, the board of commissioners and the audit committee are involved because they both play a role in ensuring the integrity and quality of financial reports.

A person's gender differences will influence the person's behavior, and gender differences in the CEO position can also influence the quality of financial statement information. Previous study found that female CFOs have an influence on income-decreasing discretionary accruals, which means that female CFOs have more conservative policies in financial reporting [2]. The results of the study did not find the effect of female CEOs on earnings management, but the study illustrates that there are differences in terms of conservatism, risk aversion, and opportunistic actions between

female and male CFOs. This has important implications for the quality of financial statement information.

Therefore, the following is the hypothesis in this study:

H1: Female CEOs have a negative influence on earnings management

RESEARCH METHOD

Method is a method of work that can be used to obtain something. While the research method can be interpreted as a work procedure in the research process, both in searching for data or disclosing existing phenomena [19]. The financial statements of manufacturing companies listed on the Indonesia Stock Exchange for the year 2018 were used as the research object in this report.

Earnings management as determined by proxy discretionary accruals (DA) is the dependent variable in this analysis. Earnings management used the Modified Jones model (Jones Modification). The following are the measures in estimating discretionary accruals:

Real total accruals:

$$TA = NI - CFO \dots \dots \dots (1)$$

The OLS (Ordinary Least Square) regression equation estimates the following cumulative accruals:

$$\frac{TA_t}{A_{t-1}} = \alpha_1 \left(\frac{1}{A_{t-1}} \right) + \alpha_2 \left(\frac{\Delta REV_t}{A_{t-1}} \right) + \alpha_3 \left(\frac{PPE_t}{A_{t-1}} \right) + \epsilon \dots \dots \dots (2)$$

With:

TA = Total Accruals

NI = Net income

CFO = Cash flow from operation

A_{t-1} = Total assets in t-1 period

ΔREV_t = Income change in t period

PPE_t = Gross Property, Plan, and Equipment

$\alpha_1, \alpha_2, \alpha_3$ = regression coefficient

The following formula can be used to measure the magnitude of non-discretionary accruals (NDA) using the regression coefficient above:

$$NDA = \alpha_1(1/A_{t-1}) + \alpha_2(\Delta REV_t - \Delta REC_t)/A_{t-1} + \alpha_3(PPE_t/A_{t-1}) \dots \dots \dots (3)$$

With:

ΔREC_t = Change in net receivables in t period

Then, the following is a formula for calculating discretionary accruals:

$$DAC_{it} = TA_{it}/A_{t-1} - NDA \dots \dots \dots (4)$$

With:

DAC_{it} = Discretionary accruals in t period

NDA = Non-discretionary accruals

The independent variable in this study is divided into two CEOs, i.e. female CEO and male CEO. This variable is proxied by a dummy variable, that is, if the company is led by a female CEO, it is given a value of 1 (one) and if not, it is given a value of 0 (zero).

RESULT & DISCUSSION

Before testing the hypothesis, the normality, heteroscedasticity, and multicollinearity tests were used to test a classical assumption. The autocorrelation test was not carried out because this study used cross section data.

This study used the Kolmogorov-Smirnov test to test for normality. A regression equation is said to be good if it has independent variables and dependent variables that are normally distributed. The significance value of 0.0602 can be seen based on the results of the conducted experiments, indicating that the data used in this analysis is usually distributed since the significance value is less than 5%.

This study tested heteroscedasticity by performing the Glejser test. A regression equation is said to be good if homoscedasticity occurs in the equation, or heteroscedasticity does not occur, because it means that the data collected in this study represent various measures. The results of the Glejser test in the table above show the significance value for each independent variable above 5%. This means that heteroscedasticity does not occur in the regression equation of this study.

This study looked at the Variance Inflation Factor (VIF) to test multicollinearity. An indicator of a good regression equation is the absence of correlation between the independent variables. From the table above, it can be seen that VIF for X1 (CEO gender) is 1.046, VIF X2 (Net Income) is 1.417 and VIF X3 (Size) is 1.469. These

results illustrate that the VIF of all independent variables in this study < 10 . it can be said that multicollinearity does not occur.

In this analysis, the sample consisted of 136 manufacturing companies that were listed on the Indonesia Stock Exchange in 2018. There are 77 companies or about 57% that have negative discretionary accruals which indicate earnings management with a pattern of income decreasing. For the CEO's gender variable, there are only 30 companies that have female CEOs or about 22% of the total sample. In this study, a partial hypothesis test was performed, i.e. a testing carried out on each of the independent variables against the dependent variable. In this research, the hypothesis is that female CEOs have a negative impact on earnings management. In this study, testing was carried out using multiple linear regression analysis because there are several control variables in the regression equation. From the table above, it can be seen that the significance of the independent variable in this study, i.e. CEO's gender, is 0.918. This means that the significance value is $> 5\%$, so H_0 is accepted, which means that there is no influence of female CEOs on earnings management actions.

Conflicts of interest between management and owners create opportunistic actions from the management which are often referred to as earnings management. This action is taken so that the interests of the management and owners can be achieved. This action seeks to boost published profit figures in order to draw investors and give the impression that management is doing well. One way to minimize the occurrence of earnings management actions is by implementing a good corporate governance mechanism [7], i.e. through the involvement of top management (Chief Executive Officer (CEO), Chief Financial Officer (CFO), the board of commissioners and the audit committee in financial reporting.

Nature theory reveals that the difference between male and female is a nature that must be accepted. A person's gender differences will affect the person's behavior. Gender differences in the CEO position can also affect the quality of financial statement information. Peni and Vahamaa's research [2] found that female CFOs have an influence on income-decreasing discretionary accruals. As a result, female CFOs have more restrictive financial reporting practises. The results of the study did not find the influence of female CEOs on earnings management. However, the study illustrates that there are differences in terms of conservatism, risk aversion, and opportunistic actions

between female and male CFOs. As a consequence, this has important implications for the quality of financial statement information.

Female CEOs had no effect on earnings management, according to the findings. As a result of this finding, female CEOs have little control over earnings management decisions. This is in line with previous study [7] who also found that the CEO had no significant negative influence on earnings management. Of the 136 companies used in the sample of this study, only 20% or 30 companies have female CEOs. It is possible that this is the reason for the insignificant influence. In Indonesia, more woman serve on the board of commissioners and audit committee than on the executive committee [7].

CONCLUSION & SUGGESTION

Based on the findings of this report, it can be concluded that female CEOs have no impact on earnings management decisions. This is likely due to the fact that only 22% of the CEOs in the study samples are female.

Suggestions that can be given for future research include the following points:

- Adding the number of research sample so that the research can give better results.
- Adding CEO characteristics such as age, educational background, experience and so on.
- Using earnings management measures other than discretionary accruals (DA).

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TABLE

		Unstandardized Residual
N		136
Normal	Mean	,0E-7
Parameters ^{a,b}	Std. Deviation	,20041381
Most	Absolute	,066
Extreme	Positive	,066
Differences	Negative	-,039
Kolmogorov-Smirnov Z		,765
Asymp. Sig. (2-tailed)		,602

Table 1. Normality Test Results

Source: SPSS 20

Model	t	Sig.
(Constant)	,830	,408
1 CEOGENDER	-,231	,818
NI	-,726	,469
UP	-,095	,924

Table 2. Heteroscedasticity Test Results

Source: SPSS 20

Model	t	Sig.	Collinearity Statistics	
			Tolerance	VIF
(Constant)	-1,762	,080		
1 CEOGENDER	,104	,918	,956	1,046
NI	,772	,442	,706	1,417
UP	1,689	,094	,681	1,469

Table 3. Multicollinearity Test Results

Source: SPSS 20

Model	t	Sig.
(Constant)	-1,762 -1.762	0,080 0.080
CEOGENDER	0,104 0.104	0,918 0.918
NI	0,772 0.772	0,442 0.442
UP	1,689 1.689	0,094 0.094

Table 4. Hypothesis Test Results

Source: SPSS 20