AUDIT DELAY POLEMICS THAT IMPACT COMPANIES IN INDONESIA

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ABSTRACT

Purpose: *This study aims to determine and analyze the factors that affect audit delay in a company in Indonesia listed on the IDX. Researchers want to see companies that use external audit services and the audit reports submitted have exceeded the limits agreed upon between the company and the appointed auditor.* ***Methods:*** *The researcher uses the audit delay variable as the dependent variable and the independent variables in the form of company size, KAP reputation, profitability, and quality of financial reports as factors that can affect audit delay,* ***Analysis data:*** *This study uses a sample of the consumer goods sector manufacturing industry in the 2017-2020 period, which is listed on the IDX and uses a purposive sampling method. The companies used in this study meet the required criteria of 24 companies.* ***Result and discussions:*** *Not all of the factors that can occur by researchers to affect audit delay do not affect audit delay within a predetermined period. Firm size has a positive effect on audit delay. KAP's reputation and quality of financial statements proved to have a negative impact on audit delay. Only the profitability variable proved not to affect audit delay.* ***Conclusion:*** *. From the hypotheses made, it is concluded that only one hypothesis is not supported; for further research, it may be possible to replace the use of profitability measurement using other measurement components,*

Keywords** : **firm size, KAP reputation, profitability, quality of financial reports, audit delay.

INTRODUCTION

Financial statements are an organized presentation of financial performance and position. Financial statements will be presented to the general public, who may be interested in giving the information as a source of economic knowledge about the performance of an industry. Its users may be potential investors or creditors, or even other parties who need the information to be the basis for making decisions (Priestnall et al., 2020). The final result of an accounting process will provide a presentation of valuable information for making decisions by various parties; this is referred to as financial statements. Financial reports that are useful in determining decisions are reports of good quality. Quality referred to in this case is a financial report that can meet the criteria of relevance and reliability (Nisa, 2020). The time limit for presenting financial statements is regulated in the Decree of the Chairman of the Capital Market Supervisory Agency No. KEP 3/PM/2003 has improved with No. 431/BL/2012, which contains an obligation to present audited financial statements. The updated regulations explain that the presentation of financial statements has a deadline until the end of the 4th month of the grace period of the annual financial statements (120 days).

The audited completion time can affect the timeliness of the information published, which will react to the market for delays in the presentation of data and the effect of that information on uncertain decisions. Large companies usually have the possibility of a longer turnaround time compared to other companies; this considerable amount of time makes it a lousy opportunity that they will experience delays in presenting their reports. The time needed for an independent auditor is long enough to check the fairness of a financial statement; this can happen due to several factors, including the number of transactions to be audited quite a lot and the level of difficulty of the transactions that occur, and poor internal control. Things like this will cause the audit delay to continue to be significant. The display resulting from a difference between the time of financial statements and the date of the audit opinion will be referred to as audit delay.

Audit delay will take quite a long time if the number of audits increases. This is directly related to the extent of the audit process carried out. Company size can be assessed from the total assets owned by the industry. Rachmawati & Marsono (2014) share a statement if the industry dimension affects the occurrence of audit delays. This is caused by the industrial measurement, which is a function of the speed of a financial report because if the size of an industry increases, the results of audited financial statements will be reported quickly because the industry has many sources of data and control from an internal sector which is quite helpful to minimize errors in the arrangement of a company. Reports can make it easier for auditors to audit financial statements, which Aligns with the opinion expressed by Merangin et al., (2018). In a study conducted by Lucyanda & Nura'ni (2013), it is explained that if the size of the company does not influence the occurrence of audit delay, this is inversely proportional to the results of research that has been stated previously. According to the study, this can happen because other elements influence audit delay. Other factors can affect audit delay besides company sizes, such as internal control and audit fees. The second factor is the reputation of KAP. A business entity established based on the provisions of laws and regulations and obtained a business license based on the law is called a Public Accounting Firm (KAP). A person who has received permission to perform audit services is a public accountant. According to Widhiasari & I Ketut Budiartha (2016), KAP Big Four is a member of the four most reliable international accounting and service firms that handle audit settlements for a public or private industry. According Ulfah, Nuraina, & Wijaya (2017) the big four already have professional human resources, so in terms of skills, advantages, or facilities, the audit system and process compared to the non-big four enable the auditors to complete the task.

The third factor that can affect audit delay is profitability. Parameters used in management to manage industrial assets known as profits are called profitability. The profitability level can be obtained by calculating the company's income in a certain period. A company's low profitability level will spur the accuracy of the publication of a financial report; in other words, the publication of financial statements will experience a setback. This is in line with the opinion of Sari & Priyadi if profitability is of high value, indicating if the quality of management is not good, this dramatically affects the period of the results of the work report. The level of profitability will affect the speed or duration of the presentation of a financial statement in the company (D. P. Sari & Mulyani, 2019).

THEORETICAL BASIS

This agency theory is based on agency theory developed in a study conducted by Michele C. Jensen and William H. Meckling in 1976. Research conducted by Jensen & Meckling (1976) has concluded that something in the form of a contract has been carried out by one or even more parties who are also principals, with other parties acting as agents who have been entrusted with providing financial statement information to stakeholders, management acts as agents for shareholders in this case. Stakeholders use the financial statements to obtain information about the state of the company, so the explanation and presentation of the information to be presented must be accurate and reliable; this will influence stakeholders to make decisions.

The financial statements will own the value of the benefits if they can be presented on time to users of financial statements. Of course, this is closely related to agency theory which can be seen from a core agency theory; the core of this theory is a form of contract that can align the interests of the principal with the agent so that there will be no conflict of interest. The increasing need for accurate and precise information impacts the demand for an audit of financial statements (R. A. Sari & Priyadi, 2016).

Shareholders who act as principals assume their interest is only in increasing their financial returns or investment in the company (Riadian and Wahyudin, 2015). This is in line with agency theory, the authorized manager as an agent has a moral responsibility to maximize the shareholders' profits; if this can be fulfilled, then the manager will get compensation according to the contract.

According to Eisenhart (1989) and Emirzon (2007), agency theory is based on several assumptions. There are three types of assumptions: nature, organization, and information. Humans have the character to be selfish, then have a mindset that is not broad about perceptions in the future is an emphasis in terms of nature assumptions, and always tries to avoid risk. The organizational assumption is the emergence of conflict; efficiency is used as a measure of effectiveness and the existence of information asymmetry. Information assumption is information that is used as a commodity to be traded.

Audit delay is the grace period needed by the auditor to carry out the audit process, which is seen from a distance between the date of the financial statements and the date of publication. According to research by (Saragih, 2018), this time difference is known as audit delay. If, according to the results of a study conducted by (Yoepitasari & Khasanah, 2018), audit delay is the length or distance of audit work that can be seen from the closing date of the financial year to the date of issuance of the audited report, this distance causes delays in the presentation of a financial report to the IDX. Meanwhile, Setyawan & Dewi (2021), audit delay is the total time between the date of the financial statements and the date of presentation of the audited results. The period for closing the financial year with the time of the audited report, according to the research conducted by Tessa G. (2016). (Ningsih, 2020), is called audit delay. The journal of (Basudewa & Merkusiwati, 2015) provides a conclusion about the importance of audit delay in an annual book reporting, which demands that an auditor be able to complete his work on time.

Issuers of public industries are required to present their annual reports to OJK no later than the end of the 4th month after the end of the financial year (120 days). This has been regulated in market 7 paragraph 1. an audit delay occurs, and the sanctions used are in the form of written warnings, fines used to pay a certain nominal amount, cancellation of an approval, or even cancellation of registration (Primasari, 2014).

The total wealth can describe the size of an industry, stock market price, total sales in 1 sales period, the number of human resources, and the company's total book value. According to (Husnimubaroq, 2019), generally, the size of the company is divided into three categories, large companies (large firms), medium companies (medium firms), and small companies (small firms). According to the literature presented by (Priono & Pradewa, 2021) Boyton and Kell (1996), audit delay increases if the size of the company being audited is larger. This is related to the broader audit procedures that must be taken.

Rachmawati & Marsono (2014) state that audit delay is affected by the size of the company. This possibility occurs because a function of the speed of financial reporting due to the increasing size of an industry; the results of audited reports will be faster because the industry has various information and has a controlled internal control system; this can make lightening or even reduce the risk of errors for the process preparation of financial statements. The explanation above is inversely proportional to the findings that have been concluded by Lucyanda and (Maria, Elva, & Anggita langgeng, 2017), who stated that audit delay is not affected by company size. Businesses that are established based on the provisions of the law and have obtained a business license by the laws and regulations are referred to as Public Accounting Firms (KAP). A person who has received permission to provide services by the provisions of the law is called a public accountant.

Audit quality dramatically affects the credibility of a company's public financial statements. KAP, including the big four, drastically influences the time interval for presenting audited reports. If a conclusion is drawn, it can be concluded that the industry audited by the big four will experience a shorter audit delay than companies audited by the non-big four.

Profitability is a working index used by management to manage industrial assets; it can be known by the profits earned. The profitability level can be obtained by calculating the company's income in a certain period.

A company's low profitability level will spur the accuracy of the publication of a financial report; in other words, the publication of financial statements will experience a setback. This is in line with the opinion (Sari & Priyadi, 2016) that profitability does not affect audit delay. The higher the profitability number, it indicates a good management performance level because this is very influential for the timeliness of management reporting its version. The story of profitability can affect the time of presentation of a financial report in the company. The opinion expressed by (Irman, 2017) states that if the company has experienced a decline in revenue, it will ask the auditor to carry out the audit later than it should, which results in delays in the submission of financial statements.

The most crucial element of a company is the financial statements. The purpose of financial statements is to inform about an industry's financial condition and the company's financial path. In presenting the company's financial information, they will try to give the report as well as possible. With the rapid economic development, companies are increasingly trying to provide useful financial reports. From the statements presented by the entity that will significantly affect the public, better quality may make potential investors more interested in the company (Zager, Sever, & Novak, 2016)

HYPOTHESES

The size of a company may affect the audit completion grace period. Company size can be measured by overall assets, total sales, and the number of human resources owned by the company. The results of research conducted by Arifatun (2013) stated that if the size of the company does not affect the occurrence of audit delay, the larger the size of the company, the smaller the audit delay.

H1: Firm size has a positive effect on audit delay.

In a company, it has rules to use the services of a KAP that has an excellent reputation for increasing the credibility of a financial report. According Liang et al., (2015)KAPs with a good reputation can usually provide better audit results than KAPs with a poor reputation. A more professional workforce will also be more helpful and make it easier for companies to complete and present audit reports more quickly due to an expert force. However, in this study, the authors position that the better the reputation of the KAP, the possibility of audit delay; this can happen because of the many procedures the auditor must pass to carry out the audit process.

H2: KAP's reputation has a negative effect on audit delay.

Companies with a high level of profitability will require faster time to audit their financial statements. This possibility is caused by the company's demands to quickly submit its reports to the public. This is inversely proportional to the results of the journal analysis conducted by (Bagaskara, Titisari, & Dewi, 2021), in his journal concluding that profitability does not affect audit delay. This statement is completed because the auditing process has low profitability, not much different from a high profitability value.

H3: Profitability has a negative effect on audit delay.

The results of the quality of audit reports are directly related to the reputation of the KAP. (Bagaskara et al., 2021)states that a large KAP will produce better quality reports than a smaller KAP. A company's financial statements are one of the elements of good quality financial reports. Usually, the larger KAPs will maintain their reputation by conducting high-quality audits quickly.

H4: The quality of financial reports has a negative effect on audit delay.

METHOD

The sampling technique used in this study is a purposive sampling; the design used is a random sampling method whose information is obtained with various considerations. The researcher uses purposive sampling because not all companies sampled to meet the desired criteria in the research being conducted. The sample benchmark in this study is companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2020 period and publishing company audit reports in a row in 2017-2020.

This study uses secondary data. Secondary data is obtained indirectly or through intermediary media, such as data from the internet. The data source the researcher uses comes from companies listed on the IDX in the form of annual data from 2017-2020. This data was obtained by researchers from the Indonesia Stock Exchange website www.IDX.co.id. The dependent variable used in this study is audit delay in companies listed on the Indonesia Stock Exchange (IDX) in the 2017-2020 period. This measurement is carried out quantitatively in the number of days.

Audit Delay= Audit report date – Financial report date

The independent variable is a variable that could influence the dependent variable. This study uses company size (X1), KAP reputation (X2), Profitability (X3), and audit opinion (X4). Company size is the size of an industry that is assessed from the total wealth (total assets). Company size is calculated using the following formula (Setiavani, Sugiyono, Ahza, & Suyatma, 2018) : Size = In (Total assets)

KAP reputation in this study is an independent variable. A KAP has a good reputation or name and is affiliated with a universal public accounting firm such as the Big Four. KAP reputation will be measured using a dummy variable. Companies that use KAP services affiliated with the "big four" will be coded with the number 1; on the other hand, if companies use the services of KAPs that are not affiliated with the "big four," they will be coded with the number 0.

Profitability is a company's ability to generate profits or profits in one period. Profitability is measured using the Return on Assets (ROA) ratio, calculated based on net income divided by total assets. The quality of financial statements in this study is an independent variable. The quality of the financial statement will be directly related to the audit process carried out, and the audit report can be seen from the reputation of the KAP that audits the financial statements. The accurate presentation of audited financial statements is a supporting factor of a quality financial report. Good quality financial reports (which are carried out by big four KAPs and do not exceed the deadline for submitting financial statements) will be coded with number 1; if the quality of financial reports is not good, they will be coded with number

0.

Descriptive statistical analysis is a general description or description of data that can be analyzed through various factors. Descriptive statistics can explain data by looking at the average value (mean), standard deviation (st. deviation), the highest value (maximum), the lowest value (minimum), and range (Zager et al., 2016) (Ghozali, 2018). This analysis only aims to provide information about the data held, not test a study's hypotheses.

RESULTS AND DISCUSSION

This study uses companies listed on the IDX in the 2017-2020 period as the population used for research. The companies used for the sample are 30 companies. Data collection is carried out using documentation techniques by looking at documents that have occurred; reports, in this case, our financial statements and company audit reports. The following table provides details of sample selection:

The results of descriptive statistical analysis explain that the company size variable has a minimum value of 295,646.00 obtained from the total assets owned by the company with ASII code, the maximum value of 1,837,122,997.00 obtained from the total assets of the company with BKSL code, and the average value (mean) 1,804,553,307,224,1147, for the standard deviation value, is 3,778,732,266,122,97270. The KAP reputation variable has a minimum value of 0.00 in the Non-Big Four KAP category, a maximum weight of 1.00 for the Big Four KAP category, and the average value (mean) of 0.4271, while the standard deviation value is 0.49725.

The profitability variable has a minimum value of 0.01, a maximum weight of 12.59, and an average value (mean) of 2.2483, for the standard deviation value is 2.30793. The quality of financial statements has a minimum value of 0.00, a maximum value of 1.00, and an average value (mean) of 0.5000, while the standard deviation value is 0.50262.

The normality test in this study uses Kolmogorov Smirnov. Kolmogorov Smirnov normality test is included in the classical assumption test. In this study, the Kolmogorov Smirnov normality test was determined by sig.> 0.05, which means that the data in this study are normally distributed. The results of the Kolmogorov Smirnov normality test produce the Asymp.Sig.(2-tailed) value of 0.087, where this value is > 0.05 (0.087>0.05) which can be concluded if the data has a normal distribution. The results of data processing state that if the data has a normal distribution, then the normality test requirements on the data can be met.

The heteroscedasticity test aims to test whether or not there are differences in variance in the regression model. In this study, the Spearman rank test was used to determine whether or not heteroscedasticity symptoms occurred, indicating that the results of the Spearman Rank test used a sig value > 0.05 means that the variables used do not have heteroscedasticity symptoms. The autocorrelation test will be carried out using Durbin's Two Method test with the method used is Durbin Watson d. autocorrelation does not occur if the value of Du < DW < 4-Du. The results of the test show the DW value of 2,012; this value will then be compared with the table value with a significant value of 5% (0.05), sample (n) 96 and variable (k) 5, then Du = 1.7785 so 1.7785 < 2.012 < 2.2215 (4-Du). With the results described, it can be concluded that there is no autocorrelation.

The multicollinearity test tests whether there is a correlation between independent variables. This test will be seen from the tolerance value and VIF. The level of collinearity is determined if the tolerance value is > 10% (0.1) and VIF < 10. The multicollinearity test results show that all variables have a tolerance score > 10% and VIF < 10. It can be concluded that all variables used are free from multicollinearity symptoms.

$Y = 97.031 + 1.116UP - 21.603RKAP - 0.611PROFIT - 33.118KLK + e$

The F test has a function to determine the simultaneous effect of the independent variable on the dependent variable. The basis of this research is seen from the value of sig; if the value of sig. The resulting <0.05 means that the model in the study can be said to be feasible to use (Ghozali, 2018). The results of the F statistical test in this study are described in table 4.8 as follows:

The results from table 4.8 can be seen that the value of sig. < 0.05 is equal to 0.001, and the F test is significant with the proposed research model is good. It can be concluded that the independent variable can explain the dependent variable. The independent variables referred to in this study are company size, KAP reputation, profitability, and quality of financial reports.

The coefficient of determination (R^2) test is used to test the extent to which the independent variable can explain the dependent variable. In this study, the coefficient of determination (R^2) test will be described in table 4.9 as follows:

The coefficient of determination (R^2) test results explain that the Adjusted R square value is 0.704 or 70.4%. These results can conclude that the dependent variable, namely audit delay, can be influenced by the independent variables (company size, KAP reputation, profitability, quality of financial reports) of 70.4%, while other variables are outside.

The t-statistic test will explain how far the influence between the independent variable and the dependent variable is. This test will use a 95% confidence level with an error rate of 5% (α=0.05). The results of the t-statistical test in this study will be explained in table 4.10 as follows:

Based on the results of the hypothesis test that has been obtained, the firm size variable has a significant level of 0.040, which means the value is <0.05. From these results, it has been shown that there is a positive influence between firm size on audit delay. The support of this hypothesis explains that the more time the audit of financial statements will be carried out by a larger company to maintain its reputation.

Precisely financial reporting in a company is very influential on the quality of the company's reputation. Companies with a larger scale will maintain the company reputation with accuracy in their financial reporting. This can be done so that investors can continue to see the accountability report of the company; this will increase investor confidence in the company.

Based on the results of the hypothesis testing that has been carried out, the KAP reputation variable has a significant level of 0.006, which means the value is <0.05. From these results, it has been shown that there is a negative effect of KAP's reputation on audit delay. The support for this hypothesis indicates that the better the KAP, the lower the possibility of delays in audit results.

Large-scale companies will usually use the services of KAPs affiliated with the Big Four so that the results of their financial statements can be more trusted, and the audit process that is carried out does not take too long to avoid audit delays in the presentation of financial statements. Large-scale companies usually provide transparent and complete information to the public. Based on the results of the hypothesis that has been carried out, the profitability variable has a significant level of 0.453, which means the value is >0.05. These results have shown an adverse effect of profitability on audit delay. If the profitability is higher, the audit delay will be lower. The advantage of large-scale companies is the ability to pay auditors a higher fee so that audits can be completed quickly. Companies with a high level of profitability will expect the completion of the financial statement audit as soon as possible and do not want a delay in the issuance of financial statements.

Based on the results of the hypothesis that has been carried out, the financial report quality variable has a significant level of 0.001, meaning the value is <0.05. These results show that there is a negative influence on the quality of financial statements on audit delay. In the research that has been carried out, it can be concluded that the quality of audited financial statements conducted by KAPs affiliated with the Big Four can provide better audit quality compared to the results of the quality of audited financial reports by non-Big four KAPs. This can happen because the existing human resources at KAP Big Four have auditors with more experience, competence, and independence.

CONCLUSION

Firm size has a positive effect on audit delay. The results of the tests carried out concluded that this hypothesis is supported. The size of the company affects the audit delay of companies in Indonesia listed on the IDX in the 2017-2020 period. KAP's reputation has a negative effect on audit delays. The results of the tests carried out concluded that this hypothesis is supported. KAP's reputation negatively influences audit delays in manufacturing companies in the consumer goods industry sector listed on the IDX in the 2017-2020 period. Profitability has a negative effect on audit delay. The results of the tests concluded that this hypothesis is not supported. Profitability should have a significant influence on audit delay for companies in Indonesia listed on the IDX in the 2017-2020 period. The quality of financial statements has a negative effect on audit delay. The results of the tests concluded that this hypothesis is supported. The quality of financial reports influences audit delays in manufacturing companies in the consumer goods sector listed on the IDX in the 2017-2020 period.

The research that has been carried out at this time is by scientific procedures, but researchers still have difficulties obtaining transparent data regarding the audit delay of the company concerned. The data used by the researcher is secondary data in the form of audited financial statements and historical data; this causes the data to be incomplete enough to make research more difficult. In future research, if you still use the financial report quality variable, you can change the measurement method to make it more transparent and realistic.

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