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Determinants of Audit Delay in Food and Beverages of Indonesian Companies

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Abstract

This research, conducted with the aim of determining the influence of profitability, audit opinion, audit reputation, and audit tenure on audit delay, examined food and beverage companies listed on the IDX (Indonesian Stock Exchange) from 2018 to 2021. The study population consisted of these companies. A purposive sampling method was employed to select a sample of 100 companies based on specified criteria. The data was then analyzed using multiple regression analysis. The results of the research show that auditor reputation has a negative effect on audit delay. Profitability, audit opinion, and audit tenure, however, do not have a significant effect. In other words, companies with a better auditor reputation experience shorter audit delays. This, in turn, allows users of financial reports, especially investors, to obtain information about the company more quickly.

Keywords

Audit delay, audit opinion, audit reputation, audit tenure, profitability

1.0. Introduction

Financial statements are indispensable tools for evaluating a company's performance and guiding informed decision-making. The timely presentation of these statements is paramount for ensuring the stability of financial markets and safeguarding a company's reputation. However, excessive audit delays can introduce significant uncertainties and impede effective decision-making processes. As the duration of audit procedures extends, the associated audit delay also increases. Audit delay is measured from the closing date of the company's books to the signing of the independent auditor's report. Companies that exceed the OJK (Financial Services Authority) prescribed audit delay limits face potential delays in submitting their financial statements (Tuanakotta 2015; Ginting, 2019). OJK Regulation Number 04 of 2021 mandates the submission of financial statements within three months of the preceding fiscal year's end.

For shareholders and the general public engaged in investment decision-making, financial statements serve as a cornerstone of information. The absence of financial statements at the time of decision-making can have detrimental consequences for the capital market and tarnish a company's image (Astrina dan Resmadely, 2020). Timely presentation of financial statements enhances a company's credibility and fosters a positive perception among investors and creditors. Prolonged audit delays can introduce significant uncertainties for company owners. Extended audit procedures increase the likelihood of emerging information that poses new challenges for company owners in formulating strategic decisions. The repercussions of these delays can hinder effective decision-making by financial statement users, including creditors, investors, and the public, while also eroding a company's reputation (Wiryakriyana & Sari Widhiyani, 2017).

The persistence of audit delays among companies listed on the Indonesia Stock Exchange (IDX) highlights a critical concern. As of December 31, 2021, a total of 91 companies had yet to submit their financial statements, defying the deadline imposed by the Financial Services Authority (OJK). To address this issue, the OJK has implemented a framework of sanctions for non-compliant companies. These sanctions encompass a range of measures, including reprimands, financial penalties, operational restrictions, and even business suspensions (Puryati, 2020).

This study builds upon the research conducted by Mas Lestari and Saitri (2018) by introducing additional variables for analysis: audit opinion and auditor reputation. The scope of this research is restricted to companies operating within the food and beverage sector listed on the IDX. This selection is driven by the fundamental nature of food and beverages as essential human needs. Furthermore, the food and beverage industry demonstrates resilience over time due to its production of consumer goods, ensuring a consistent demand base for everyone.

2.0. Literature Review

Agency Theory

Agency theory sheds light on the agency problems that arise due to conflicts of interest between principals and agents. These conflicts often result in information asymmetry between the two parties. Independent auditors play a pivotal role in mitigating these issues, serving as mediators and reducing the associated agency costs (Jensen & Meckling, 1976).

Signaling Theory

Signaling theory emphasizes the importance of a company's inherent quality in communicating its position to the market (Hartono, 2005). Investors rely on these signals to guide their decision-making processes. Share prices can exhibit volatility when companies fail to meet financial reporting deadlines. This delay in financial reporting can lead investors to infer negative news, which typically prompts a company to withhold its financial statements.

Audit

Auditing encompasses a systematic process of objectively evaluating evidence pertaining to economic events (Mulyadi, 2002). The fundamental aim of auditing is to ascertain whether financial statements adhere to established criteria. The outcomes of the audit process are subsequently communicated to relevant stakeholders, including investors and creditors. Another overarching objective of auditing is to provide an opinion on the fairness of financial statements. As stated by (Arens & James K, 1995), the preparation of financial statements relies on assertions made by management, which serve as the cornerstone for assessing the validity of these statements.

Audit Delay

Audit delay, defined as the time elapsed from the closing of a company's books to the signing of the independent auditor's report, can have far-reaching consequences. Prolonged delays in publishing annual financial statements can impede the efficient functioning of the market. Aryaningsih & Budhiarta (2014), underscore the importance of audit delay in financial reporting, emphasizing the need for auditors to complete their fieldwork in a timely manner. However, achieving this timeliness must be balanced with the auditor's responsibility to thoroughly investigate any issues within the company and gather comprehensive audit evidence.

2.1. Hypothesis Development

2.1.1 Profitability

Profitability reflects a company's ability to generate earnings over a period or specific periods in relation to its sales, assets, and share capital. According to Margretha & Sugi (2016), high profitability indicates strong performance and can be interpreted as “good news,” suggesting that a company is less likely to delay the publication of its financial statements. Conversely, if a company experiences losses, considered “bad news,” it may request a delay in the issuance of its financial statements from its auditors. Sari & Priyadi (2016) conducted a study demonstrating that companies with high profitability tend to publish their financial statements more promptly. In contrast, companies with low profitability are more likely to delay financial statement publication, leading to increased audit delays. Mas Lestari & Saitri's (2018) research further supports this notion, indicating that profitability has a negative impact on audit delay. Based on these findings, the following hypothesis is proposed:

H1: Profitability has a negative relationship with audit delay.

2.1.2 Auditor's Opinion

An auditor's opinion is a formal statement that summarizes the results of an audit and the auditor's assessment of the fairness of a company's financial statements. According to Subekti & Widiyanti (2004), companies that receive an unmodified opinion (clean opinion) tend to experience longer audit delays compared to those that receive modified opinions. This is because the process of issuing an unmodified opinion often involves extensive negotiations between the auditor and the client, consultations with audit partners, and a broader scope of audit procedures. Conversely, issuing an unmodified opinion can enhance a company's reputation among shareholders by signaling the effectiveness of management's financial reporting practices. This, in turn, can incentivize the company to publish its financial statements in a timely manner. Empirical research supports the notion that auditor's opinion has a negative association with audit delay. Siahaan et al. (2019) demonstrated a negative relationship between auditor's opinion and audit delay. Based on the preceding discussion, the following hypothesis is proposed:

H2: Auditor's opinion has a negative impact on audit delay.

2.1.3 Auditor Reputation

For publicly traded companies, audit quality plays a pivotal role in ensuring the reliability of financial reporting. According to Saputri (2012), publicly traded companies engage the services of Public Accounting Firms (PAFs) to enhance the accuracy and trustworthiness of their financial statements presented to the public. Companies often opt for PAFs with reputable standing to bolster the credibility of their financial disclosures. Empirical research supports the notion that audit quality is positively associated with auditor reputation. Lee & Jahng (2008) found that Big Four PAFs tend to complete audits more expeditiously compared to non-Big Four PAFs. This is attributed to the Big Four's access to advanced technologies and their extensive experience in conducting audits. Additionally, Verawati & Made Gede Wirakusuma (2016) demonstrated a negative relationship between auditor reputation and audit delay, suggesting that reputable auditors contribute to timelier audit completion. Based on the preceding discussion, the following hypothesis is proposed:

H3: Auditor reputation has a negative impact on audit delay for publicly traded companies.

2.1.4 Audit Tenure

Audit tenure refers to the duration of an auditor's engagement with a client. The engagement period between the auditor and the client can increase the auditor's understanding of business risks and the company's accounting system, so that the audit process and the results provided will be better. In this way, audits can be completed more quickly. This can cause avoidable audit delays. Previous research conducted by Mas Lestari & Saitri (2018) stated that audit tenure had a negative effect on audit delay. Based on the preceding discussion, the following hypothesis is proposed:

H4: Audit tenure has a negative impact on audit delay.

2.2 Research Model

The following is a model of this research:

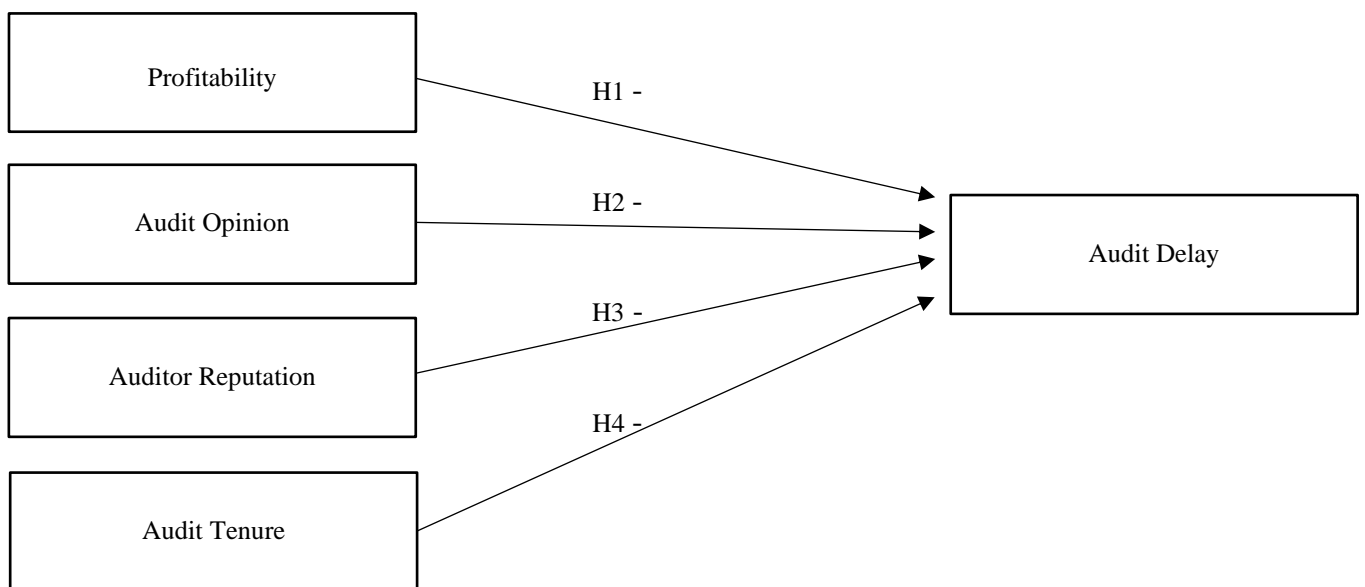


Figure 1. Research Model

3.0. Research Methodology

3.1 Population and Sample Determination

The population for this study is food and beverage companies listed on the Indonesia Stock Exchange (BEI) from 2018 to 2021. The data collection technique used purposive sampling, examining 25 food and beverage companies over four years, resulting in a total of 100 data samples. The criteria are as follows:

1. Food and beverage companies listed on the BEI from 2018 to 2021.
2. The companies have published financial reports consecutively from 2018 to 2021.

The following research sample data were collected based on the presented criteria:

Table 1: Research Sample Data

| Description | Quantity |
|---|----------|
| Food and beverage companies listed on BEI from 2018 to 2021. | 30 |
| Companies that did not publish financial reports consecutively from 2018 to 2021. | (5) |
| Total companies | 25 |
| Observation period (2018-2021) | 4 years |
| Samples used in the study | 100 |

3.2 Definition and Measurement of Research Variables

3.2.1 Audit Delay

Audit Delay refers to the length of time between the date the financial statements are completed and the date the auditor's opinion is issued (Subekti & Widiyanti, 2004). The longer the auditor takes to complete their audit work, the longer the audit delay. Audit delay is measured by the number of days from the closing date of the fiscal year to the date of the auditor's report.

3.2.2 Profitability

According to (Arik Prabayanti & Wirawan Yasa, 2011), profitability is a company's ability to generate profit in the future. In this study, profitability is measured using the ROA ratio. It is formulated as follows:

$$\text{ROA} = \frac{\text{Net income}}{\text{Total Assets}} \times 100\%$$

3.2.3 Audit Opinion

The opinion given by an independent auditor on the financial reports issued by the company is called an audit opinion. The auditor provides an audit opinion based on evidence found during the audit. The audit must be carried out by a competent and independent person. The measurement uses a dummy variable, a value of 1 for companies that receive an Unqualified opinion and a value of 0 for companies that receive an opinion other than Unqualified.

3.2.4 Auditor Reputation

Auditor reputation refers to the prestige and public trust held by an auditor based on their established name and reputation (Indah Sari & Widanputra, 2016). A reputable auditor is one who has the responsibility to safeguard public trust and maintain their own reputation as well as that of the Public Accounting Firm. This is achieved by issuing opinions that are consistent with the true state of affairs of the company (Verdiana & Utama, 2013). It is measured using a dummy variable with a value of 1 if the Public Accounting Firm is a member of the Big Four and 0 for Public Accounting Firms that are not members of the Big Four.

3.2.5 Audit Tenure

Audit Tenure (Johnson et al., 2002; Syahputra & Rizal Yahya, 2017) refers to the length of time an auditor has been associated with a particular client. It is typically measured by the number of consecutive years the auditor has conducted the client's audit. The duration of a Public Accounting Firm's engagement with the same client can also be used as a measure (Syahputra & Rizal Yahya, 2017). Audit tenure is measured by the number of audit years.

4.0. Results and Discussion

4.1. Descriptive Statistical Analysis

The Descriptive Statistics in this research are as follows:

Table 2: Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|----------|----------------|----------------|-------------|-----------------------|
| Audit Delay | 100 | 36 | 178 | 93.15 | 26.908 |
| Profitability | 100 | 0.0526 | 102.767 | 10.575 | 13.836 |
| Audit Opinion | 100 | 0 | 1 | 0.98 | 0.141 |
| Auditor Reputation | 100 | 0 | 1 | 0.32 | 0.469 |
| Audit Tenure | 100 | 1 | 9 | 3.76 | 2.041 |
| Valid N (listwise) | 100 | | | | |

From the table above it can be interpreted as follows:

4.1.1 Audit Delay

The Audit Delay variable shows a mean of 93.15 with a standard deviation of 26,908. So it can be interpreted that the mean audit delay is 93.15 or 93 days. The value of the standard deviation can be interpreted as the level of data distribution for the audit delay variable of 26,908. Because the standard deviation is greater than the mean, it can be interpreted that the distribution of the data is relatively heterogeneous. It can also be seen that the maximum value for audit delay is 178 days, so it can be interpreted that the company has the longest audit delay, namely PT Tiga Pilar Sejahtera Food Tbk for the 2019 period. Meanwhile, the minimum value is 36 days which can be interpreted as that the company has an audit delay the shortest is PT Tiga Pilar Sejahtera Food Tbk for the 2018 period.

4.1.2 Profitability

The Profitability variable shows a mean of 10,575 with a standard deviation of 13,836. This also shows that the profit level from 2018 – 2021 is 10.6%. A standard deviation of 13,836 indicates that the data distribution is 13,836. The standard deviation also shows that the results are greater than the mean, so it can be interpreted that the distribution of the data is relatively heterogeneous. The maximum value of Profitability is 102,767 and the minimum value is 0.525806.

4.1.3 Audit Opinion

The Audit Opinion variable shows a mean of 0.98 and a standard deviation of 0.141. This shows that the standard deviation is greater than the mean, so it can be interpreted that the data distribution is relatively heterogeneous. From the table above it can also be seen that the maximum value of the Audit Opinion variable is 1 and the minimum value is 0.

4.1.4 Auditor Reputation

The mean of the Auditor Reputation variable from 2018 - 2021 is 0.32 and the standard deviation is 0.469. This can be interpreted as meaning that the mean value of 0.32 is that the number of food and beverage companies that use Big Four KAP is 32%. The standard deviation value is known to be 0.469, so it can be concluded that the data distribution is relatively heterogeneous. The maximum value of the Auditor Reputation variable is 1, which means that the company uses the Big Four KAP and the minimum value is 0, which means that the company does not use the Big Four KAP to audit financial reports.

4.1.5 Audit Tenure

The Audit Tenure variable shows that the mean is 3.76, so it can be interpreted that the audit engagement period is 3.76 or 4 years. The standard deviation is 2.041, from the data above, it shows that the data distribution is relatively heterogeneous because the standard deviation is greater than the mean. It can also be seen that the maximum value of the Audit Tenure variable is 9, which means that the company has the highest audit tenure among the sample companies and the minimum value is 1, which means that the company has the lowest audit tenure.

4.2. Classical Assumption Tests

In this study, the Kolmogorov-Smirnov test was employed to assess the normality of the data. The Kolmogorov-Smirnov test is a nonparametric statistical test that compares the cumulative distribution functions of two samples or a sample and a known distribution. It is commonly used to determine whether a sample is drawn from a population with a normal distribution. The results of the Kolmogorov-Smirnov test indicated an Asymp. Sig. (2-tailed) value of 0.200. Since this value is greater than the significance level of 0.05, we can conclude that the residual data is not significantly different from a normal distribution. This suggests that the assumption of normality is not violated, and the use of parametric statistical methods is appropriate.

To assess the presence of multicollinearity, the tolerance and variance inflation factor (VIF) methods were employed. The results of the multicollinearity test indicate that the regression model incorporating profitability, audit opinion, auditor reputation, and audit tenure exhibits VIF values below 10 and tolerance values exceeding 0.10. Consequently, the absence of multicollinearity in the regression model can be concluded.

The Spearman's Rank Test was employed to assess the presence of heteroscedasticity. The results of the heteroscedasticity test indicate that the significance values (2-tailed) for the heteroscedasticity tests of the independent variables (profitability, audit opinion, auditor reputation, and audit tenure) exceed 0.05. Therefore, the conclusion can be drawn that heteroscedasticity is not present or that the model is free of heteroscedasticity.

The Durbin-Watson Test was employed to assess the presence of autocorrelation. The results of the test indicate a Durbin-Watson statistic of 1.782. The Durbin-Watson table with $\alpha = 5\%$ yields a dU value of 1.758. Consequently, it can be concluded that the study passes the autocorrelation test as it meets the criterion $1.758 < DW < 2.241$.

4.3. Model Feasibility Test (F-Test)

The results of the Model Feasibility Test indicate a significance value of 0.001, which is less than 0.05. This implies that the multiple regression model is statistically significant and which means that the independent variables, Profitability (X1), Auditor Opinion (X2), Auditor Reputation (X3), and Audit Tenure (X4) have an interaction in this case. Thus, it can be said to be a suitable model.

4.4. Multiple Linear Regression Test

The results of the multiple linear regression test are presented in the following table:

Table 3. Multiple Linear Regression Test

| Model | | Unstandardized Coefficients B | t | Sig. |
|-------|--------------------|----------------------------------|--------|-------|
| 1 | (Constant) | 1.937 | 22.519 | 0.000 |
| | Profitability | -3,89 | -0.921 | 0.359 |
| | Audit Opinion | 0.078 | 0.951 | 0.344 |
| | Auditor Reputation | -0.100 | -3.904 | 0.000 |
| | Audit Tenure | -0.005 | -0.820 | 0.414 |

Based on the table above, the regression equation can be derived as follows:

$$AUDELAY = 1,937 - 3,89 \text{ Profit} + 0,078 \text{ Opinion} - 0,100 \text{ RepAud} - 0,005 \text{ AudTen} + e$$

4.5. Coefficient of Determination Test

Table 4. Coefficient of Determination Test

| Model Summary | | | | |
|---------------|-------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | 0.426 | 0.182 | 0.147 | 0.11426 |

Based on Table 4 above, the coefficient of determination or Adjusted R Square value is 0.147. This coefficient of determination value of 0.147 or 14.7% indicates that the Audit Delay variable can be explained by Profitability, Auditor Opinion, Auditor Reputation, and Audit Tenure. The remaining 85.3% is explained by other variables not included in the study.

4.6. Discussion

4.6.1 Influence of Profitability on Audit Delay

Profitability is one of the key indicators of a company's success. Companies with high profitability are more likely to release their financial statements promptly and minimize the occurrence of audit delays. Low profitability can have negative consequences for both the company and its investors. The results of the hypothesis test on the influence of profitability on audit delay indicate that profitability does not have a significant effect on audit delay. This can be inferred from the significance value of 0.359, which is greater than 0.05. Therefore, it can be concluded that the level of profitability, as measured by Return on Assets (ROA), does not influence audit delay.

This research aligns with the findings of Wariyanti & Suryono (2017), who demonstrated that profitability does not have a significant impact on audit delay. Subsequently, a study conducted by Lestari & Nuryanto (2018) also showed that profitability does not influence audit delay. Profitability does not affect audit delay because, in the context of auditing activities, companies with high or low profitability do not present significant differences in the auditing process. In Indonesia, all public companies, regardless of their profit levels, are obligated to publish audited financial statements in a timely manner, no later than 90 days after the financial reporting date (Ginting & Sembiring, 2018).

4.6.2. Impact of Audit Opinion on Audit Delay

Audited annual financial statements receive an auditor's opinion in the form of an audit report. To provide an opinion, the auditor must gather comprehensive and accurate evidence. The results of the hypothesis test indicate that audit opinion does not have a significant impact on audit delay. This can

be determined from the significance value of 0.344, which is greater than 0.05. This finding aligns with the research conducted by Ulfa & Primasari (2017), who demonstrated that audit opinion does not exert a significant influence on audit delay. Audit opinion does not affect audit delay because, regardless of the opinion expressed by the auditor in the financial statements, an auditor will continue to conduct the audit professionally and with due care.

4.6.3 Impact of Auditor Reputation on Audit Delay

Engaging auditors with a strong reputation is undoubtedly desirable for all companies. According to Rudyawan & Badera (2009), auditor reputation represents the achievements that establish public trust in the auditor's name and standing. Auditors with a well-established reputation are driven to maintain their positive image to avoid losing clients. The results of the hypothesis test on the impact of auditor reputation on audit delay indicate that auditor reputation has a significant influence on audit delay. This can be determined from the significance value of 0.000, which is less than 0.05. These findings align with the research conducted by Prasetyo (2018), who demonstrated that auditor reputation exerts a significant impact on audit delay. This implies that the auditor reputation variable plays a crucial role in determining the length of audit delay. A higher auditor reputation is associated with a shorter audit delay.

4.6.4 Impact of Audit Tenure on Audit Delay

Audit tenure refers to the duration of time an auditor spends auditing a client company. According to Junaidi & Nurdiono (2016:40), "Audit tenure is the length of the relationship between a Public Accounting Firm partner and the client. Long audit tenure can enhance audit competence. The auditing partner can base their audit knowledge on extensive knowledge of the client, which has developed over time. On the other hand, long tenure can potentially impair audit independence."

The results of the hypothesis test on the impact of audit tenure on audit delay indicate that audit tenure does not have a significant influence on audit delay. This can be observed from the significance value of 0.414, which is greater than 0.05. These findings align with the research conducted by Levia Tryana (2020), who demonstrated that there is no significant relationship between audit tenure and audit delay. This is because Public Accounting Firms have an audit quality assurance system in place, which establishes the audit procedures that must be followed. As a result, the audit time required is consistent with the audit procedures that must be implemented.

5.0. Conclusion, Recommendations, and Implications

This research aimed to investigate the impact of Profitability, Audit Opinion, Auditor Reputation, and Audit Tenure on Audit Delay. Based on the conducted research, the following conclusions can be drawn: 1). Auditor reputation has a significant influence on audit delay. 2). Profitability, audit opinion, and audit tenure do not exert a significant impact on audit delay.

The results of the coefficient of determination test indicate that the combined influence of Profitability, Audit Opinion, Auditor Reputation, and Audit Tenure on Audit Delay accounts for only 14.7%. Future research is encouraged to explore additional variables not examined in this study. Based on the findings of this research, the following implications can be drawn: 1). Companies should strive to minimize audit delay; 2). Auditors should employ effective audit strategies to enhance timeliness.

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Surat kami : 700-KPK (PRP.UP.1/20/1)

Tarikh : 20 Januari 2023

Prof. Madya Dr. Nur Hisham Ibrahim
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Sekian, terima kasih.

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Saya yang menjalankan amanah,

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SITI BASRIYAH SHAIK BAHARUDIN
Timbalan Ketua Pustakawan

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