


The Influence Of Company Size, Audit Delay, And Audit Rotation On Audit Quality (Empirical Study On Consumer Goods Industry Sector Companies Listed On The IDX 2020-2022)

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Article Info	ABSTRACT
Keywords: Company Size, Audit delay, Audit Rotation, Audit Quality	Company size, audit delay, and audit rotation are the variables that this research intends to examine in relation to audit quality. firms listed on the IDX that publish full audited financial reports from the consumer goods industry between 2020 and 2022 (BEI firms) provided the data used in this study. Based on purposive sampling approaches, a total of 189 observations were utilized for the samples. The data was analyzed using SPSS 26 and logistic regression. The results indicate that firm size has a positive effect on audit quality, audit delay has a negative effect on audit quality, and audit rotation has no effect on audit quality.
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INTRODUCTION

For parties both inside and outside the organization with an interest in its financial health, financial statements serve as a channel for disseminating information (Cahyadi & Mertha, 2019). Assets, liabilities, and equity are the three main components of financial statements. The role of the auditor with an impartial opinion of the financial statements, including whether the statements provide fair operational information or not and whether the financial results are in line with established standards or regulations (Sari et al., 2019). As a result, audits and financial statements go hand in hand.

Because the purpose of the audit is to determine whether the financial statements are accurate and reliable, audit quality is intrinsically related to financial reporting. Certified public accountants and other qualified independent auditors review the accuracy and completeness of the financial statements and provide an assessment of whether the statements follow existing accounting principles. According to Mathius Tandiontong (2015:73), the possibility of auditors finding or reporting errors in the client's accounting system is what constitutes audit quality.

According to Elewa and El-Haddad (2019), audits of financial statements can help level the playing field in terms of information and keep the market running smoothly. Since there must be continuous efforts to improve audit quality standards, it is not surprising that stakeholders such as parliamentarians, the public, and investors pay close attention to this issue (Mathius Tandiontong, 2015). Those who rely on financial statements for their

information face the risk of losing money due to incorrect or unreliable data provided by low-quality audits. According to Ananda and Faisal (2023), audit difficulties are significantly influenced by the external audit function. However, in reality, there are still many auditors who do not comply with SPAP and other requirements, resulting in lower audit quality and inaccurate audit reports (Rahmayani, 2022).

Every business is vulnerable to financial statement fraud and other types of fraud. The desire of a few people to take advantage of existing opportunities for their own or their group's benefit can cause an incident. This is why it is very important to have a high-quality audit to protect certain parties from financial loss. Because stakeholders rely on audit reports to inform their decisions, auditors must pay attention to audit quality when auditing their clients' financial statements.

In fact, there is a lack of consistency in the findings of many studies. There are differences in the findings of the study with the studies mentioned previously. Because of this difference, the study was repeated. Researchers have realized the important function of audit quality based on the background information provided. The accounting crisis is evidence that audit quality is very much needed. In order to build trust in the company's financial statements among stakeholders and investors, high-quality audits are very important. Audit quality is influenced by audit rotation variables, audit delay and company size.

The purpose of this study is to conduct an empirical investigation into the hypothesis that audit quality is influenced by company size, audit delay, and audit rotation. The idea of agency is the basis of this study. When trying to understand the dynamics between company owners (principals) and their management (agents), agency theory is useful.

According to Gede et al. (2021) citing Fernando & Randal (2010), SPI in large organizations is often better and more effective than in small businesses. If the internal control system is well designed, auditors will find it easier to collect the necessary data, and the audit results will be of higher quality. Study by Diah Ayu et al. (2019), Priyanti & Dewi (2019), and Putri & Pohan (2022) believe this idea by showing that audit quality increases with business growth. This description is used to propose the following hypothesis:

H₁: Company Size has a positive effect on audit quality

Audit quality scores are associated with lower audit delay figures. Investments and other decision-making choices will be delayed because consumers of financial reports do not receive data in a timely manner due to prolonged audit delays. Study findings from Darmawan (2021), Suhandoyo & Sukarmanto (2022), and Pamungkas & Gantjowati (2021) explain that audit quality is negatively impacted by audit delays. Research findings show that audit quality actually decreases as the audit delay value increases, thus showing that audit quality is not comparable to the audit delay value. This description is used to propose the following hypothesis:

H₂: Audit delay has a negative effect on audit quality

The purpose of auditor rotation is to avoid the risk of the client and auditor's business becoming too close. Because auditor independence is maintained by frequent audit rotation, making it difficult for management to influence or coerce them, audit quality will increase.

Martani et al. (2021) and Luvena et al. (2022) found similar results. provide evidence that audit rotation improves audit quality. This description is used to propose a hypothesis, namely:

H3: Audit rotation has a positive effect on audit quality.

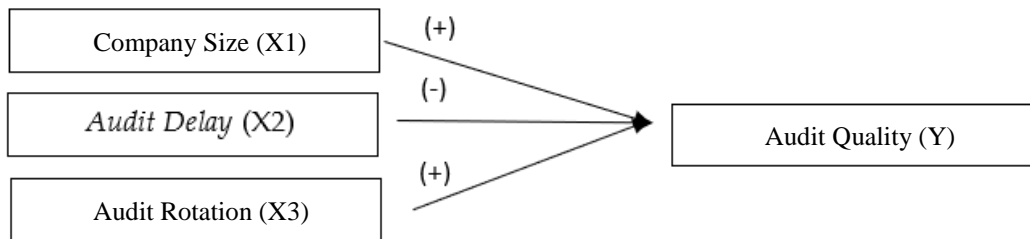


Figure 1. Research Model
Source: Research Data, 2024

METHODS

The purpose of this study is to examine the effect of company size, audit delay, and audit rotation on audit quality using quantitative research techniques with an associative approach. Companies on the IDX in the consumer product category throughout 2020 and 2022 are the subjects of this study. For this study, we used 63 companies whose financial statements we downloaded from the IDX in 2020 and 2022 to represent the consumer product industry. Fifty different businesses were used as samples.

This study uses two categories of variables. Business size (X1), the length of time required to complete the audit (X2), and audit frequency (X3) are the first independent variables. While audit quality (Y) is a related variable. The size of a company is defined as total assets divided by the number of employees. A large number of assets indicates a large business, and vice versa. The total assets of a company are the basis for calculating its size. These assets are detailed in the annual financial statements.

Audit delay occurs when the time to obtain the independent auditor's report from the company's annual financial statements (audit report) from the end of the financial year (December 31) to the date on the audit report is greater than or equal to the number of days required to conduct the audit. In this study, the completion time of an audit is determined as the interval between the due date of the financial statements and the audit report. When companies or customers use audit rotation, they change the public accountant who performs the audit. One aspect that may affect the quality of an audit is audit rotation. The study used a dummy variable to assess audit rotation. Companies with audit rotation have a value of 1, while companies without audit rotation have a value of 0 on this variable.

RESULTS AND DISCUSSION

The purpose of this study is to analyze the relationship between audit quality and company size, audit delay and audit rotation. Companies listed on the IDX in the consumer product business are the focus of this study. The audited financial statements of companies listed on

the IDX in 2020 and 2022 were downloaded to collect materials for this study. This study adheres to its objectives and uses a sampling approach that aims to ensure that the sample is representative of the wider community.

The research sample consisted of 63 companies, selected through purposive selection from secondary data collected and selected based on existing criteria. The observation duration was three years, so that the total observations were 189 times. Minimum, maximum, mean and standard deviation are some descriptive statistics to describe the research variables in this study. The most popular method for determining the midpoint of a distribution is to calculate its average or mean. The spread of a set of data relative to the average can be determined by calculating its standard deviation. Table 1 tabulates the results of the descriptive statistical analysis.

Table 1. Results of Descriptive Statistical Tests

	N	Minimum	Maximum	Mean	Std. Deviation
Company Size (X1)	189	25.00	32.00	27.9735	1.74561
Audit delay (X2)	189	30.00	151.00	91.2804	23.01042
Audit Rotation (X3)	189	.00	1.00	.4180	.49454
Audit Quality (Y)	189	.00	1.00	.3280	.47075
Valid N (Listwise)	189				

Source: Processed Data, 2024

The range of business size variable values (X1) is 25.00 to 32.00, with a mean of 27.9735 and a standard deviation of 1.74561. The range of 30.00 to 151.00 is represented by the audit delay variable (X2), with a mean of 91.2804 and a standard deviation of 23.01042. Based on Bapepam regulations (Regulation Kep-346/BL/2011 Number X.K.2), the longest time to collect financial reports is 90 days, and the average value is 91.2804 days. On the other hand, there are several business actors who do not follow the rules set by Bapepam because their audit reports are 151 days late. The audit rotation variable (X3) ranges between 0.00 - 1.00 with a mean of 0.4180 and a deviation of 0.49454. There is a range of 0 to 1 for the audit quality variable (Y), a mean of 0.3280 and a standard deviation of 0.47075. Compared to businesses that do not utilize Non-Big 4 KAP, the mean value of 0.3280 indicates that fewer organizations use Big 4 KAP.

This study tests the hypothesis with logistic regression. Audit quality is binary (Big Four and Non-Big Four KAP), therefore in the logistic regression analysis. Logistic regression tests whether the independent variable predicts the emergence of the dependent variable (Ghozali, 2012). Logistic regression analysis ignores heteroscedasticity and normality of data (Ghozali, 2012). The Hosmer and Lemeshow Goodness-of-Fitness Tests determine the feasibility of the regression model. When the Hosmer and Lemeshow Goodness-of-Fitness test statistical value is > 0.05 , the null hypothesis is accepted or the model can predict its observation value or according to the observation data. The Hosmer and Lemeshow tests are in Table 2.

Table 2. Hosmer and Lemeshow Test

Step	Chi-square	Df	Sig.
1	18.071	8	.021

Source: processed data 2024

From the Hosmer and Lemeshow test table, the significance value is 0.021 < 0.05, so the logistic regression model cannot be accepted because it cannot estimate the observation value. The Nagelkerke's R Square value shows the magnitude of the determination coefficient of the logistic regression model. Nagelkerke's R Square is the percentage of variability of fixed variables explained by independent variables and the rest is explained by external variables. The study uses Nagelkerke's R Square to assess the effect of company size, audit delay and audit rotation on audit quality. Table 3 shows the results of the determination coefficient.

Table 3. Results of the Determination Coefficient

Step-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	217.170 ^a	.153

Source: Research Data, 2024

The table above shows Nagelkerke's R Square 0.153. This means that the independent variables of the study are company size, audit delay, and audit rotation affecting the dependent variable of audit quality 15.3%, 84.7% influenced by other variables.

Table 4. Logistic Regression Test Results

		B	S.E.	Wald	Sig.
Step 1 ^a	Company Size (X1)	.272	.098	7.719	.005
	Audit delay (X2)	-.025	.009	8.641	.003
	Audit Rotation (X3)	.095	.335	.080	.777
	Constant	-6.174	2.923	4.461	.035

Source: Research Data, 2024

$$Y = -6,174 + 0,272X1 - 0,025X2 + 0,095X3$$

Description:

Y = Audit Quality

X1 = Firm Size

X2 = Audit delay

X3 = Audit Rotation

The logistic regression model shows that the audit quality trend is -6.174 if all independent variables have a constant value of zero. If other independent variables are constant, the audit quality trend increases with every one-unit increase in firm size, according to the regression coefficient of 0.272. The regression coefficient of the audit delay variable is -0.025, showing that audit quality decreases with audit delay, provided that all independent variables remain constant. If all independent variables remain constant, audit quality tends to increase with every one-unit increase in audit rotation, according to the regression coefficient of 0.095. The test results using logistic regression show a positive coefficient of 0.272 and a

significance level of 0.005, which is below $\alpha = 5\%$ ($0.005 < 0.05$). The firm size variable increases audit quality, H1 is accepted. This illustrates that audit quality increases with firm size.

The larger the company, the greater the possibility that conditions can develop, so that they need a larger KAP for superior audit quality. Companies can solve financial problems better. Large companies have solid finances and higher revenues. There is a reduction in the possibility of management, the report data becomes reliable. This study supports the findings of Febriyanti & Mertha (2014) and Hidayat & Wahjoe (2019) which state that company size improves audit quality. The logistic regression test produces a negative coefficient of 0.025 and a significance level of 0.003, which is below $\alpha = 5\%$ ($0.003 < 0.05$). H1 is accepted because the audit delay variable decreases audit quality. The study explains that audit quality deteriorates as audit delay increases. The greater the gap between the end of the fiscal year and the auditor's report, the lower the relevance of the financial statements but not the audit quality. This study confirms the findings of Darmawan & Ardini (2021) which state that audit delay decreases audit quality. The logistic regression test produces a positive coefficient of 0.095 and a significance level of 0.777, exceeding $\alpha = 5\%$ ($0.777 > 0.05$). H1 is rejected because audit rotation does not affect audit quality. Thus, audit rotation does not affect audit quality. This study found that the greater the value of audit rotation, the smaller the effect on audit quality, the change of company auditors according to the Minister of Finance Regulation 17/PMK.01/2008 regarding the involvement of auditors and KAP with client companies does not affect audit quality. This study supports the findings of Darmawan and Ardini (2021) who explained that audit rotation does not affect audit quality.

CONCLUSION

One thing that emerged from the data analysis in the previous chapter is: 1) Audit quality is positively influenced by company size. This is due to the fact that audit quality tends to be high in large companies. 2) Audit quality decreases when the audit is delayed. Negative results indicate that delays in completing the audit can cause the reported financial information to be less relevant. 3) Audit quality is not influenced by audit rotation. The reason is, audits are carried out in rotation according to government regulations and are known to have no effect. Some recommendations that can be offered by this study are 1) Investors and shareholders can use company size as an indicator to assess audit quality and investment security. 2) It is recommended that companies and auditors adopt the latest technology in the audit process. The use of sophisticated audit software and data analytics tools can speed up the audit process and improve the accuracy and timeliness of reporting. 3) The government can review the regulations governing audit rotation, this is because audit rotations carried out for less than 7 years have shown good results. 4) The use of Big Four and non-Big Four Public Accounting Firm (KAP) affiliations as a proxy for audit quality is less appropriate, because it does not fully represent the quality of the audit itself. For further research, it is suggested that researchers use other more relevant proxies, such as auditor opinion, auditor experience and qualifications, or others.

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