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The Auditor Change, Audit Opinion, and Corporate Governance to Reduce Audit Delay: Does Public Accounting Firm Reputation Matter?

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Abstract

Objectives: The study aims to find out the effect of auditor turnover, opinion, and corporate governance on audit delay with accounting firm's reputation as a moderation. **Method:** this type of research is quantitative research. the population in the study was a consumer goods company registered with the idx for the period 2017-2021. Sampling technique using purposive sampling method and obtained data as many as 135 samples. Data analysis techniques use multiple linear regression and moderate regression analysis. **Results:** The results showed that the change of auditor had no effect on audit delay, while audit opinion and audit committee had a negative and significant effect on audit delay, while the independent board of commissioners had a positive and significant effect on audit delay. The results of this study also showed that accounting firm's reputation was able to positively moderate audit opinions against audit delays, but accounting firm's reputation was unable to moderate the audit committee against audit delays.

Keywords: *Accounting Firm Reputation; Audit Delay; Auditor Turnover; Audit Opinion; Corporate Governance*

JEL Classification: M41; M42

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INTRODUCTION

The financial report is an information record of a company's performance describing the achievement of company profits (Rahardi *et al*., 2021). Financial statements are considered important because they are a significant instrument in the sustainability of the company. The function of financial statements as a consideration in making decisions by users of information. Users of this information include management, investors, creditors, government, communities and others (Ningsih & Agustina, 2020). This information is used to evaluate the company's performance by checking the timeliness of the financial reports.

The company's performance is determined by three factors, namely accuracy and timeliness*(timeliness)*, and relevant (Rahardi*and al*., 2021). The company's performance aims to convey an information report regulated by OJK No. 44/POJK/.04/2016 contains that annual financial reports must be submitted to OJK and companies are required to report financial statements that have been audited by an independent audit no later than 90 (ninety) days after the book closing date. These regulations are not enough to make the company timely in submitting reports, thus indicating a financial report problem. The following is a graph of the number of companies that have not submitted financial statements for the 2016-2020 period, which can be seen in Figure 1 below:

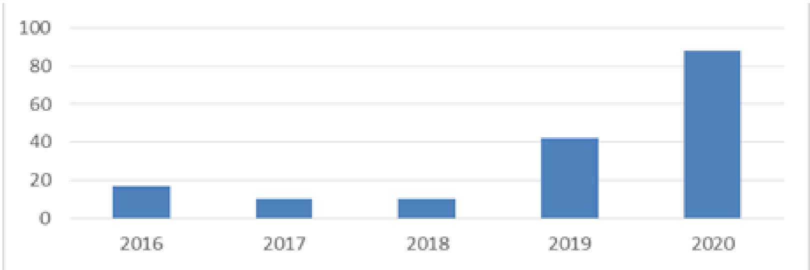

Figure 1. Graph Number of Companies Submitting Financial Statements 2016-2020
Source: www.idx.co.id

Based on Figure 1, it explains that in 2016 there were 17 issuers, in 2017 there were 10 issuers, in 2018 there were 10 issuers, in 2019 there were 42 issuers and in 2020 there were 88 issuers that had not submitted annual financial reports. For this action, the IDX gave sanctions, namely a written warning III and a fine of Rp. 150,000,000, - to companies that have not fulfilled their obligations. In 2019, IDX imposed a written warning II and a fine of IDR 50,000,000 to 42 listed issuers who failed to fulfill the obligation to submit audited financial statements in 2019. IDX provided leeway for submissions because many companies were affected by the pandemic*covid-19*, the leeway is until June 2, 2020 (www.kontan.co.id, 2020). Contributing factors *audit delay* are auditor changes, audit opinion, *corporate governance*, and ACCOUNTING FIRM reputation. This can lead to a lengthy audit process and have an impact on inaccuracies in the delivery of financial reports and result in *audit delay*. *Audit Delay* is the number of days used by the auditor in completing the audit report as seen from the difference in the date of the financial statements (balance sheet) to the date the audit opinion was issued (Aulia & Setiawati, 2020).

This research is a research development conducted (Rahardi*et al*., 2021), examines the factors against *audit delay*. The contribution of this research is to serve as a reference, and as a consideration for investor decision making, especially with regard to influencing factors *audit delay* on the company *consumer goods* with ACCOUNTING FIRM's reputation as a moderator, as well as the novelty of this research namely *corporate governance* as a shortening factor *audit delay*.

Based on the information above explained about the factors *audit delay* regarding changes in audits, opinions, *corporate governance* with ACCOUNTING FIRM's reputation as a moderator, for this reason the researcher compiled a study with the title **"The Effect of Auditor Change, Opinion, *Corporate Governance* to*Audit Delay* with accounting firm Reputation as Moderator".**

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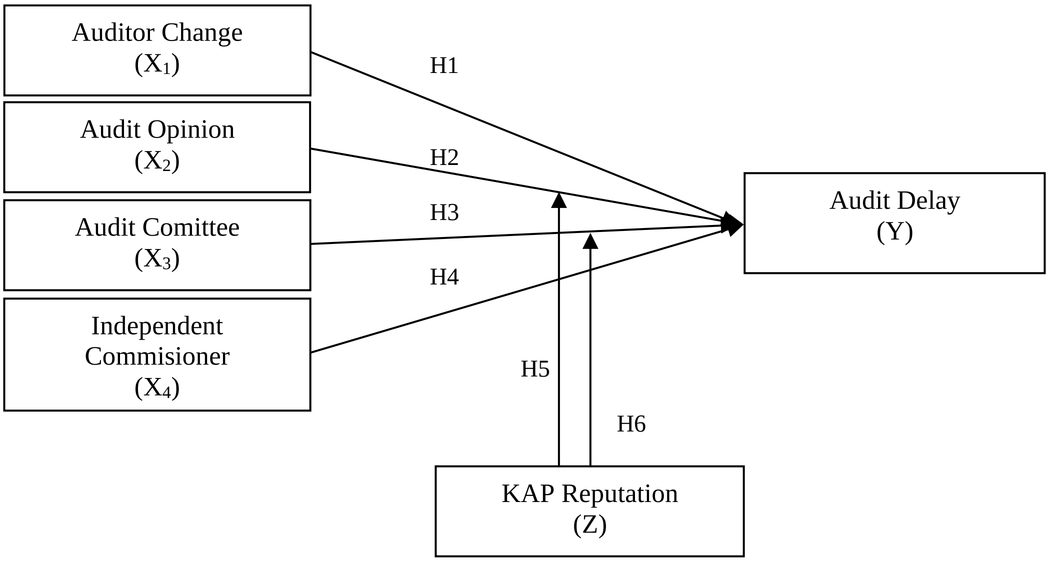

Figure 2 Framework of Thinking

RESEARCH METHODS

This research method uses quantitative research methods. The population of this research is the company *consumer goods* 2017-2021 years. The sample used is the company *consumer goods* who have maintained a consistent registration status over the 2017-2021 period. This study uses secondary data obtained from the Indonesian Stock Exchange. The sample collection technique uses *purposive sampling*, with the determination of the criteria determined (Sugiyono, 2013). The sample selection criteria are listed in table 1 below:

Table 1 Sample Criteria

Criteria	Total
Companies registered in the consumer goods sector for the 2017-2021 period	57
Inconsistent consumer goods companies publish financial reports for the 2017 -2021 period	(27)
Consumer goods companies that do not publish audit committee profiles consistently	(3)
Number of Samples (27 x 5 years)	135

Source: Data Processing, 2024

The dependent variable in the research is *Audit Delay* (Y). The independent variable used in the study is Auditor Change (X_1), Auditor Opinion (X_2), Number of Audit Committee (X_3), and the Independent Board of Commissioners (X_4), as well as the moderating variable, namely accounting firm's reputation (Z). The following are the definitions and measurements of the variables in this study:

Table 2 Variable Measurement Indicator

Variable	Indicator	Scale
Audit Delay (Y)	*Audit Delay= Audit report date – Financial report date*	Ratio
Auditor Change (X_1)	Code 1 = The company changes auditors during the year of research. Code 0 = The company did not change auditors during the year of study.	Nominal *Dummy*
Audit Opinion (X_2)	Code 1 = unqualified opinion Code 0 = Opinion except unqualified opinion.	Nominal *Dummy*
Audit Committee (X_3)	Audit Committee = Total company audit committee members	Ratio
Board of Commissioners (X_4)	$\frac{\text{Number of independent commissioners}}{\text{Total members of the board of commissioners}}$	Ratio
Accounting Firm Reputation (Z)	Code 1 = Company with Big Four Accounting Firm. Code 0 = Non Big Four Accounting Firm Company.	Nominal *Dummy*

Multiple linear regression tests were used to determine the relationship between the independent and dependent variables. Multiple linear regression test was used in this study to examine the effect of *audit delay* on the variables of auditor turnover, audit opinion, audit committee, and independent board of commissioners. The following are the equations in this study:

AD = α + ß1PA + ß2OA + ß3KA + ß4DKI + ε (1)
AD = α + ß1PA + ß2OA + ß3KA + ß4DKI + ß5RACCOUNTING FIRM + ε (2)
AD = α + ß1PA + ß2OA + ß3KA + ß4DKI + ß5RACCOUNTING FIRM + ß6OA*RACCOUNTING FIRM + ß7KA*RACCOUNTING FIRM + ε (3)

Wher:
AD = *Audit Delay*; a = Constant; ß = Regression Coefficient;; Well= Change of Auditor; OH = Audit Opinion; THE = Audit Committee; DK = Independent Board of Commissioners RACCOUNTING FIRM = Accounting Firm reputation; e = Fall

RESULTS AND DISCUSSION

Result

Based on table 3, it produces**,** auditor turnover variable ranged from 0.00 to 1.00, with a mean of 0.1333 and a standard deviation of 0.34120. The audit opinion variable ranges from 0.00 to 1.00, the average is 0.7185 and has a standard deviation of 0.45140. The audit committee variable ranges from 2.00 to 4.00 having a mean of 3.0148 and a standard deviation of 0.32289.

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Table 3 Descriptive Statistics Test

	N	*Minimum*	*Maximum*	*Mean*	*Std. Deviation*
Auditor Change	135	0,00	1,00	0,1333	0,34120
Audit Opinion	135	0,00	1,00	0,7185	0,45140
Audit Committee	135	2,00	4,00	3,0148	0,32289
board of Commissioners	135	0,16	0,66	0,4070	0,11920
Audit Delays	135	29,00	150,00	79,5037	17,62794
Accounting Firm's reputation	135	0,00	1,00	0,4074	0,49318
Valid N (listwise)	135				

Source: Data Processing, 2024

The independent board of commissioners variable ranged from 0.16 to 0.66 with an average of 0.4070 and a standard deviation of 0.11920. Variable *audit delay* ranging from 29.00 to 150.00 has a mean of 79.5037 and a standard deviation of 17.62794. Accounting Firm's reputation variable ranges from 0.00 to 1.00, with a mean of 0.4074 and a standard deviation of 0.49318.

Table 4 Normality Test Results

		Unstandardized Residual
N		128
Normalitas Parameters’	Mean	0,000000
	Std. Deviation	12,84836827
Most Extreme Differences	Absolute	0,088
	Positive	0,080
	Negative	-0,068
Kolmogorov-Sminov Z		0,993
Asmp. Sig. (2-tailed)		0,278

Source: Data Processing, 2024

Based on table 4 the results of the normality test after the outliers were carried out show that the value *Asymp Sig* 0.278. If value *Asymp Sig* more than 0.05, it can be assumed that the data in this study are in accordance with the assumption of normality.

Table 5 Multicollinearity Test

Variable	*Tolerance*	*VIF*
PA	0,839	1,192
OA	0,754	1,326
KA	0,875	1,143
DKI	0,919	1,089
RACCO UNTING FIRM	0,927	1,079

Source: Data Processing, 2024

Based on table 5 above, each variable has a tolerance value > 0.10 and a VIF value < 10, so it can be concluded that this study did not have multicollinearity between the independent variables.

Table 6 Autocorrelation Test*(Run Test)*

	Unstandardized Residual
Test Value[a]	-0,10979
Cases < Test Value	64
Cases >= Test Value	64
Total Cases	128
Number of Runs	67
Z	0,355
Asymp. Sig. (2-tailed)	0,723
a. Median	

Source: Data Processing, 2024

Based on table 6 above the value *Asymp Sig (2-tailed)* 0.723 > 0.05, it can be stated that this study does not contain autocorrelation.

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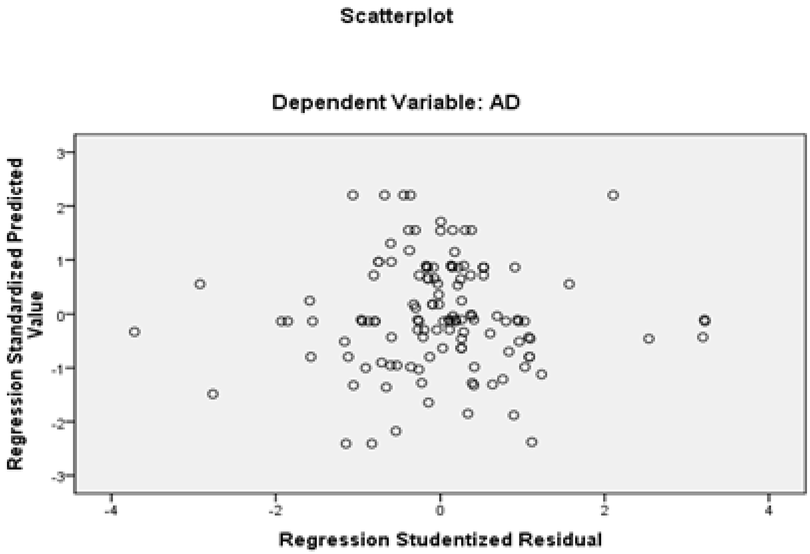

Figure 3 Heteroscedasticity Test Results
Source: Data Processing, 2022

Results of testing diagrams *scatterplot* spreads and does not form a pattern, and spreads below or above the value of 0 on the Y axis, so it can be concluded that there are no symptoms of heteroscedasticity.

Table 7 Multiple Regression Test Results

	Unstandardized Coefficients		*Standardized Coefficients*
Model	B	Std. Error	Beta
(Constant)	90,149	9,445	
PA	-5,259	3,319	-0,144
OA	-6,588	2,753	-0,224
KA	-4,825	2,887	-0,149
DKI	20,283	10,204	0,170

Source: Data Processing, 2024

Based on table 7, the multiple linear regression equation of this study is as follows:
AD = 90,149 – PA 5,259 – OA 6,588 – KA 4,825 + DKI 20,283

The constant value of 90.149 in the first equation of multiple regression indicates that if all the independent variables are zero, *audit delay* will increase by 90.149. The auditor turnover coefficient is -5.259, which means that for every one-unit increase, *audit delay* increased by 5.259. The auditor's opinion coefficient is -6.588, each increase of one unit decreases *audit delay* of 6.588. The audit committee coefficient is -4.825, which means that for every increase of one unit, *audit delay* decreased by 4.825. The independent board of commissioners has a coefficient of 20.283, which means that for each increase of one unit *audit delay* increased by 20.283.

Table 8. MRA Test Results (Equation 2)

Model	*Unstandardized Coefficients*		*Standardized Coefficients*
	B	Std. Error	Beta
(Constant)	89,970	9,396	
PA	-5,090	3,304	-0,140
OA	-5,644	2,809	-0,192
KA	-4,825	2,872	-0,149
DKI	23,078	10,318	0,194
RACCOUN TING FIRM	-3,757	2,484	-0,130

Source: Data Processing, 2024

Based on the second equation above, it can be concluded that: The constant value is 89.970, which means that if all independent variables are zero, then *audit delay* will increase by 89,970. The auditor turnover coefficient is -5.090, which means if every increase is one unit, then *audit delay* will increase by 5,090. The audit opinion coefficient is -5.644 which means every one unit increase *audit delay* will decrease by 5.644. The audit committee coefficient is -4.825, which means that for every one unit increase, then *audit delay* will decrease to 4.825. The independent commissioner's coefficient is 23.078, which means that for every increase of one unit, then *audit delay* will increase by 23,078. Accounting Firm's reputation coefficient is -3.757, which means that for every one unit increase, then *audit delay* will increase 23,078.

Then the third equation MRA test was carried out to analyze the relationship and influence between the dependent variable on two independent variables, namely: Audit Opinion (OA), Audit Committee (KA), Audit Opinion*ACCOUNTING FIRM Reputation (OA*RACCOUNTING FIRM), Audit Committee*ACCOUNTING FIRM Reputation (KA*RACCOUNTING FIRM) on the dependent variable *audit delay* (AD). Following the third equation regression model can be seen in table 9 below:

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Table 9 MRA Test (Equation 3)

	Unstandardized Coefficients		*Standardized Coefficients*
	B	Std. Error	Beta
(Constant)	87,814	10,788	
PA	-5,949	3,301	-0,163
OA	-8,320	3,066	-0,283
KA	-3,475	3,327	-0,107
DKI	22,021	10,222	0,185
RACCOUNTING FIRM	3,237	18,400	0,112
OA_RACCOUNTING FIRM	10,486	4,918	0,346
KA_RACCOUNTING FIRM	-4,639	5,915	-0,516

Source: Data Processing, 2024

Based on the third equation above, the equation can be made:
AD = 87,814 – 5,949 PA – 8,320 OA – 3,475 KA + 22,021 DKI + 3,237 RACCOUNTING FIRM + 10,486 OA*RACCOUNTING FIRM – 4,639 KA*RACCOUNTING FIRM. The constant value is 87.814 which means that if all the independent variables are zero, then *audit delay* will increase by 87,814. Coefficient*moderate regression analysis* from the audit opinion * Accounting Firm reputation of 10.486, which means if every increase is one unit, then *audit delay* will decrease by 10.486. Coefficient*moderate regression analysis* from the audit committee * Accounting Firm reputation of -4.639 which means that if each increase is one unit, then *audit delay* will increase by 4,639.

Table 10 Partial Test Results (t test)

	Unstandardized Coefficients		*Standardized Coefficients*		
Model	B	Std. Error	Beta	t	Sig.
(Constant)	90,149	9,445		9,545	0,000
PA	-5,259	3,319	-0,144	-1,585	0,116
OA	-6,588	2,753	-0,224	-2,393	0,018
KA	-4,825	2,887	-0,149	-1,671	0,097
DKI	20,283	10,204	0,170	1,988	0,049

Source: Data Processing, 2024

The auditor turnover variable has a t count <t table, namely -1.585, while t table with sig α = 0.05 and df = n-k, namely 128-6 = 122 of 1.657 with a significance level of 0.116 which is smaller than 0.05 . On the basis of these findings, it was decided that auditor turnover has no effect on auditor turnover and**H1 rejected**. The audit opinion variable has a t value of -2.393 < t table of 1.657 with a significance value of 0.18 which is less than 0.05. On the basis of these findings, it can be stated that audit opinions have a negative and significant effect on audit delay, resulting in delays**H2 accepted**. The audit committee variable has a t-value of -1.671 < t-table of 1.657 with a significance value of 0.97 which is less than 0.05. Based on these results the audit committee has a negative and significant effect on*audit delay* so that**H3 accepted**. The independent board of commissioners variable has a t value of 1.988 > t table of 1.657 with a significance value of 0.49 which is less than 0.05. Based on these results the independent board of commissioners has a positive and significant effect on*audit delay* so that**H4 rejected**.

Table 11 Test Result, MRA

	Unstandardized Coefficients		*Standardized Coefficients*		
	B	Std. Error	Beta	T	Sig.
(Constant)	87,814	10,788		8,140	0,000
PA	-5,949	3,301	-0,163	-1,802	0,074
OA	-8,320	3,066	-0,283	-2,714	0,008
KA	-3,475	3,327	-0,107	-1,045	0,298
DKI	22,021	10,222	0,185	2,154	0,033
RACCOUNTING FIRM	3,237	18,400	0,112	0,176	0,861
OA_RACCOUNTING FIRM	10,486	4,918	0,346	2,132	0,035
KA_RACCOUNTING FIRM	-4,639	5,915	-0,516	-0,784	0,434

Source: Data Processing, 2024

The variable between OA_RACCOUNTING FIRM (Accounting Firm Audit_Reputation Opinion) and AD (*Audit Delay*) has a t count value of 2.132 > t table 1.657 with a significance of 0.035 less than 0.05. Based on these results, ACCOUNTING FIRM's reputation can moderate the audit opinion on *audit delay* so that**H5 accepted**. The variable between KA_RACCOUNTING FIRM (Accounting Firm Audit_Reputation Committee) and AD (*Audit Delay*) has a t count value of -.784 <t table 1.657 with a significance of 0.434 greater than 0.05. Based on these results, ACCOUNTING FIRM's reputation cannot moderate the influence of the audit committee on*audit delay* so that **H6 rejected**.

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Table 12. Coefficient of Determination

R	*R Square*	*Adjusted R Square*
,436[a]	0,190	0,143
Dependent Variable: AD		

Source: Data Processing, 2022

Based on table 12 above, the value results are obtained *adjusted R²* (coefficient of determination) of 0.143, which means 14.3% variable *Audit Delay* (AD) can be influenced by independent variables namely Auditor Change (PA), Audit Opinion (OA), Audit Committee (KA), Independent Board of Commissioners (DKI), Accounting Firm Reputation (RACCOUNTING FIRM), Accounting Firm Audit Reputation Opinion (OA_RACCOUNTING FIRM), and Audit_Reputation Committee Accounting Firm (KA_RACCOUNTING FIRM). While the remaining 85.7% variable *Audit Delay* (AD) is influenced by other variables not discussed in this study.

Discussion

The first hypothesis in this study is that auditor turnover has a significant positive effect on *audit delay*. The results of the analysis show that the change of auditors has no effect on audit delay**H1 rejected**. This proves that the speed of the audit process is not determined by the change of auditors, because the auditor maintains the accounting firm's reputation or the auditor maximizes the audit process. These results are in line with research which states that changing auditors has no effect on audit delay (Siahaan *et al*., 2019). The results of this study are different from other studies which state that auditor turnover has a positive and significant effect on *audit delay*, this is because newly appointed auditors usually take a long time to recognize the characteristics of the company, resulting in a long audit process (Verawati & Wirakusuma, 2016).

The second hypothesis in this study is that audit opinion has a negative and significant effect on *audit delay*. The results of the analysis show that audit opinion has a negative and significant effect on audit delay**H2 accepted**. This proves that the company that obtained *unqualified opinion* will experience *audit delay* shorter than companies that get other opinions *unqualified opinion*. These results are in line with research which states that audit opinion has a negative and significant effect on *audit delay* (Shit*et al*., 2019). The results of this study are different from research which states that audit opinion has no effect on *audit delay*, because the type of auditor's opinion constitutes *good news* or *bad news* on the managerial performance of a company, and is not a determining factor in the timeliness of audit reporting (Verawati & Wirakusuma, 2016).

The third hypothesis of this study is that the audit committee has a negative and significant effect on *audit delay*. The results of the analysis show that the audit committee has a negative and significant effect on *audit delay*, so that**H3 accepted**. This proves that the audit committee has implications for *audit delay*, with the increasing number of audit committees in the company, the audit can be shortened *audit delay*. These results are in line with research which states that the audit committee has a significant negative effect on *audit* *delay* (Prabasari & Merkusiwati, 2017). The results of this study contradict previous studies which show that audit committees have no effect on audit delay. This is because the audit committee does not participate directly in preparing audit reports, but acts as a supervisor (Verawati & Wirakusuma, 2016).

The fourth hypothesis in this study is that the board of commissioners has a negative and significant effect on *audit delay*. The results of the analysis show that the independent board of commissioners has a positive and significant effect on *audit delay*, so that**H4 rejected**. This proves that the board of independent commissioners who have no business relationship can interfere with the independent appraisal process and the size of the board of independent commissioners causes the auditor to take a long time to examine reports and issue audit reports. These results are in line with research which states that the independent board of commissioners has a significant positive effect on *audit delay* (Jao & Crismayani, 2018). The results of this study are not in line with research which states that the independent board of commissioners has no effect on *audit delay*, this is because the independent board of commissioners has not been able to carry out its duties effectively, and its role is limited to compliance with Bapepam regulations (Kuslihaniati & Hermanto, 2016).

The fifth hypothesis in this study is that accounting firm's reputation moderates audit opinion on *audit delay*. The results of the analysis show that accounting firm's reputation moderates the audit opinion on *audit delay*, so that**H5 accepted**. This proves that the worse the company's opinion, the more findings that must be discussed and resolved because it results in delays in issuing financial reports. The presence of large accounting firm services is considered to be able to minimize these delays, because the company believes that large accounting firms tend to have adequate human resources and technology in the audit process. The moderation includes a type of pseudo moderation (*as a director*), because these factors can act as moderators in the relationship between the independent and dependent variables while simultaneously acting as independent variables. These results support research which states that accounting firm's reputation moderates audit opinion on *audit delay* (Sihombing, 2021). The results of this study are not in line with research which states that accounting firm's reputation cannot moderate audit opinion on *audit delay*, because Companies that use the services of large accounting firms do not necessarily get opinions *unqualified opinion* and some *audit delay* length (Dinita, 2011).

The sixth hypothesis in this study is accounting firm's reputation moderates the audit committee towards *audit delay*. The results of the analysis show that accounting firm's reputation cannot moderate the audit committee against *audit delay*, so that **H6 rejected**. This shows that companies that use accounting firm services *Big Four* and accounting firm *Non Big Four* has complied with Bapepam regulations which require each company to form an audit committee consisting of three people. The moderation includes potential moderation types (*homologiser moderator*), and shows that this variable has the potential to become a moderating variable. These results support research which states that the reputation of accounting firm cannot moderate the audit committee on audit delay (Rosalia*et al*., 2019)**.** The results of this study are not in line with research which states that the accounting firm's reputation weakens the audit committee's relationship with *audit delay*, due to disagreements in the arguments, the communication process between the audit committee and the auditors became longer, and resulted in *audit delay* the older one (Alshrife*et al*., 2016)

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CONCLUSIONS

Auditor change has no significant effect on *audit delay*. This shows that the auditor maintains his reputation and maximizes the audit process so that it does not result *audit delay* long. Audit opinion has a negative and significant effect on *audit delay*, it does companies with opinions *unqualified opinion* experience *audit delay* shorter than companies with other opinions *unqualified opinion.* The audit committee has a negative and significant effect on *audit delay*. This shows that the more the number of audit committees in a company, the shorter it can be *audit delay*.

The independent board of commissioners has a positive effect on *audit delay*. This shows that an independent board of commissioners who have no business relationship can interfere with the independent assessment process, causing the auditor to take a long time to examine the independent audit report. accounting firm's reputation moderates the influence of audit opinion on *audit delay*. These results indicate that the presence of large accounting firm services is considered to minimize delays in submitting financial reports. accounting firm's reputation cannot moderate the influence of the audit committee on *audit delay*. These results indicate that companies that use the services of accounting firm Big Four and Non Big Four accounting firms have complied with Bapepam regulations which state that companies are required to form an audit committee of 3 people.

For the company is expected to maintain opinion *unqualified opinion*, because with this opinion can reduce the presence *audit delay.* In addition, the company can maintain *corporate governance*, because effective corporate governance can reduce audit delays. The coefficient of determination is low so it is for future researchers to conduct studies using larger sample sizes, such as manufacturing companies, and incorporating additional variables that can help reduce audit delay, such as audit quality and systems *corporate governance* other.

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