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# Analysis of Factors against Audit Delay in Service Companies Listed on the IDX in 2017-2019

**Jessica[1], Valentina[2], Thomas Firdaus Hutahaean[3]**
[1,2,3]*Faculty of Economics, Universitas Prima Indonesia, Indonesia*

## Abstract

*The research was conducted to determine the effect, analyze and gain an understanding of whether Auditor's Reputation, Company Size, Auditor's Opinion, Length of Assignment, and Auditor Changes partially or simultaneously affect Audit Delay in service companies listed on the IDX in 2017-2019. This study uses descriptive research with a qualitative approach to determine the factors that cause an event. Researchers used multiple linear regression analysis as a research method. In this study, there were a population of 413 companies and a sample of 246 service companies in 2017-2019. Auditor's Reputation, Company Size, and Auditor's Opinion have no influence and significant impact on Audit Delay in service companies listed on the IDX in 2017-2019. Meanwhile, the Length of Assignment, and Auditor Changes have no influence and insignificant effect on Audit Delay in service companies listed on the IDX in 2017-2019. From the research that has been done, it can be concluded that the coefficient of determination R-Squared (R2) is 0.237 or means 23.7% and the remaining 76.3% is not included in the variables.*

Keywords
auditor's reputation; company size; auditor's opinion; length of assignment; auditor changes; audit delay

## I. Introduction

In the era of capital market development in Indonesia, resulting in increased demand for audits of financial statements. Companies listed on the Indonesia Stock Exchange are required to submit an annual report every year. This is stated in the Decree of the Chairman of BAPEPAM No. Kep-36/PM/2003 No. 1 Rule XK2 regarding the obligation to submit periodic financial reports, which states that periodic financial reports are accompanied by an Accountant's Report, must be submitted to BAPEPAM no later than the end of the third month after the date of the annual financial report.

Development is a systematic and continuous effort made to realize something that is aspired. Development is a change towards improvement. Changes towards improvement require the mobilization of all human resources and reason to realize what is aspired. In addition, development is also very dependent on the availability of natural resource wealth. The availability of natural resources is one of the keys to economic growth in an area. (Shah, M. et al. 2020)

To submit an annual report, a company will usually use the services of an auditor in auditing financial statements. This is useful for confirming whether the financial statements are valid and not engineered. An auditor is someone who has certain qualifications in auditing the financial statements and activities of a company or organization. But in practice, the problem that often afflicts the company is the delay in the completion of financial statements. This causes the company to lose credibility and suffer losses that can affect the

running of the company. The biggest cause of delays in the completion of financial statements is audit delay. Audit delay is the delay in the completion of the independent auditor's report by the auditor who audits the client's financial statements.

Audit delay in Indonesia has often occurred and is not a new phenomenon. Apart from the implementation of regulations related to the submission of financial reports, delays in the submission of audited financial statements are still common in several companies. Based on information from www.idx.co.id, IDX said that in 2017 there were 10 issuers who were late in submitting audited financial reports and in 2018 there were also 10 issuers that did the same. The submission of financial reports that are not timely is increasing among issuers so that in 2019, the IDX recorded 64 issuers that had not reported audited finances.

Auditor reputation as an independent variable on audit delay as the dependent variable. The reputation of the auditor affects the quality possessed by an auditan. An auditor will maintain their reputation with performance in submitting audit reports. Conversely, if an auditor does not have a good enough reputation in the eyes of the public, he will be less trusted to audit the financial statements of a company. If an auditor is late in completing his audit report, an audit delay will occur. Firm size as an independent variable on audit delay as the dependent variable. Company size is a measure that shows the size of a company, including total sales, average sales levels, and total assets. Companies that are classified as large report financial statements faster than companies that are classified as small. This is because companies that have high asset levels will immediately submit their financial statements which give a good sign to investors. Companies that are relatively small in size tend not to have good internal control, resulting in audit delays.

Auditor's opinion as an independent variable on audit delay as the dependent variable. Auditor's opinion is an opinion issued by an independent auditor on the fairness of a financial statement. Acceptance of an opinion other than unqualified is an indication of a conflict between the auditor and the company which increases audit time, resulting in audit delay. The length of time the auditor is assigned as an independent variable on audit delay as the dependent variable. An auditor who has a long assignment with a client company will encourage the creation of business knowledge, thus enabling the auditor to design an effective audit program and high quality audit financial reports so as to minimize audit delay. However, auditors who are not too experienced will cause a lack of business knowledge. This is one of the causes of audit delay. Auditor turnover as an independent variable on audit delay as the dependent variable. Currently, auditors are getting serious attention from companies because companies are experiencing concerns about new auditors who carry out inspections of the bookkeeping system and assess the company's bookkeeping quality standards are low, therefore it can cause audit delays.

## II. Review of Literature

### 2.1 Theory of the Effect of Auditor Reputation on Audit Delay

According to Setiawan (2013) states that the quality of auditors affects the credibility of the financial statements of companies that go public. From existing research, auditor reputation has an effect on audit delay. According to Kustono (2011) states that auditor reputation is a benchmark that shows the quality of audit results that can be proxied as the size of a KAP (Public Accounting Firm) and KAP Big Four as a proxy for high auditor quality. Based on some of the expert opinions above, it can be concluded that the higher the level of the auditor's reputation, the smaller the possibility of audit delay. Auditor reputation has a significant effect on audit delay.

### 2.2 Theory of the Effect of Firm Size on Audit Delay

According to Pourali et al. (2013) firm size has a negative effect on audit delay. This happens because larger companies have better internal controls, making it easier for auditors. This can reduce the auditor's error in working on the audit report. The results of research by Arifatun (2013) show that company size has a negative effect on audit delay, so the larger the company size, the less audit delay. From the opinions of several experts above, it can be concluded that company size has a significant effect on audit delay.

### 2.3 Theory of the Effect of Auditor's Opinion on Audit Delay

The results of research by Malinda Dwi Apriliane (2015) show that audit opinion has a significant effect on audit delay. Companies that receive qualified opinions will experience an increasingly longer audit delay, because the process of granting an audit will involve negotiations with clients and consultations with more senior audit partners. While companies that receive unqualified opinions, audit delay tends to be shorter because companies will not delay publications containing good news. In the research of Oviek and Etna (2011) stated that the opinion given by the auditor with an unqualified opinion will shorten the time delay in conducting the audit process. From the opinion above, it can be concluded that the auditor's opinion has a significant effect on audit delay.

### 2.4. Theory of the Effect of Length of Time on the Auditor's Assignment on Audit Delay

According to Rustiarini (2013), an auditor who has a long assignment with a client company will encourage the creation of business knowledge so that the auditor can design an effective audit program and high-quality audited financial reports. In Permata's research (2013), it was found that the length of the assignment had a negative effect on the delivery of financial statement information. The longer the assignment period between the KAP and the client company that gives the assignment, the auditor may recognize the client's industry so that it will shorten the audit completion period and be able to complete the audited financial statements on time. Based on the opinions of the experts above, it can be concluded that the length of the assignment has a significant effect on audit delay.

### 2.5. Theory of Effect of Auditor Change on Audit Delay

Auditor change is the breaking up of the company's relationship with the old auditor and replacing it with a new auditor (Tambunan, 2014). Companies that change auditors must appoint new auditors who do not have complete information on the company so that it takes longer to audit the company. The results of Praptika and Rasmini's research (2016) state that auditor turnover has an effect on audit delay, due to the lack of experience and auditor information on the company. According to the opinion of the experts above, it can be concluded that auditor turnover has a significant effect on audit delay.

## III. Research Method

This study uses descriptive research with a qualitative approach which is carried out to examine events that have occurred and then trace back to find out the factors that caused these events (Husein Umar, 2011: 28). Based on the type of data used, this research includes quantitative research. Based on the characteristics of the problem, this research includes comparative causal research which according to Sugiyono (2017: 39) is trying to identify causal relationships and make comparisons. This research was conducted at the companyservice listed on the Indonesia Stock Exchange in 2017-2019. Data obtained through the IDX website atwww.idx.co.id dat the information center.

## IV. Result and Discussion

### 4.1. Overview of the Indonesia Stock Exchange (IDX)

At first, before Indonesia's independence, the stock exchange already existed. The capital market existed during the Dutch colonial period and was located in Batavia in 1912. However, in its operation the development of the capital market was not as expected. Several times the stock exchange experienced a vacuum due to several factors, one of which was the transfer of Dutch power to the government of the Republic of Indonesia.

In 1977, the government of the Republic of Indonesia re-operated the stock exchange. Over time and with various incentives and regulations determined by the government, the stock exchange has experienced rapid growth.

The Indonesian Stock Exchange has a role to play in improving the Indonesian economy as a tool for investment or getting investment from investors.

### 4.2. Descriptive Statistics

Descriptive statistics is a segment of statistical science that functions as an activity to collect, organize, summarize, and present data to make it easier for data users to understand. Descriptive statistics are shown from the maximum, minimum, mean, and standard deviation of the research sample. Descriptive statistical analysis can be seen from the following table:

**Table 1.** Descriptive statistics

**Descriptive Statistics**

| | N | Minimum | Maximum | mean | Std. Deviation |
|---|---|---|---|---|---|
| Auditor Reputation | 246 | 0 | 1 | ,41 | ,492 |
| Company Size | 246 | 20.09 | 34.82 | 29.8516 | 1.97604 |
| Auditor's Opinion | 246 | 0 | 1 | ,97 | ,167 |
| Length of Assignment | 246 | 1 | 15 | 6.20 | 4,176 |
| Auditor Change | 246 | 0 | 1 | ,15 | ,358 |
| Audit Delay | 246 | 15 | 419 | 82.31 | 46,836 |
| Valid N (listwise) | 246 | | | | |

In table 3, there are 246 companies that show the minimum value, maximum value, *mean*, as well as the standard deviation of the independent variables Auditor Reputation, Company Size, Auditor Opinion, Length of Assignment, Auditor Change, and Audit Delay with the following explanations:

1. Reputation Auditor with a sample of 246 companies, a minimum value of 0 and a maximum value of 1 because it uses a dummy scale, the mean is 0.41 and the standard deviation is 0.492.
2. Company size with a sample of 246 companies, the minimum value of 20.09 is PT Asuransi Multi Artha Guna Tbk in 2018, the maximum value of 34.82 is PT Bank Mandiri Tbk in 2019, the mean 29.8516, and standard deviation 1.97604.
3. Auditor's opinion with a sample of 246 companies, the minimum value of 0 and the maximum value of 1 because it uses a dummy scale, the mean is 0.97, and the standard deviation is 0.167.
4. Length of Assignment with a sample of 246 companies, a minimum value of 1 and a maximum value of 15 found in several companies, the mean is 6.20, and the standard deviation is 4.176.

5. Auditor turnover with a sample of 246 companies, a minimum value of 0 and a maximum value of 1 because it uses a dummy scale, the mean is 0.15, and the standard deviation is 0.358.
6. Audit Delay with a sample of 246 companies, the minimum score of 15 was at Bank Negara Indonesia Tbk in 2017 and the Regional Development Bank of East Java Tbk in 2017 the maximum value of 419 was at PT Tiphone Mobile Indonesia Tbk in 2019, the mean was 82.31, and standard deviation of 46,836.

### 4.3. Normality Test

Normality test is conducted to test whether the data is normally distributed or not. One way to test for normality is the Kolmogorov-Smirnov Test which can be seen from the table as follows:

**Table 2.** Kolmogorov-Smirnov Normality Test after Ln and Lag

**One-Sample Kolmogorov-Smirnov Test**

| | | Unstandardized Residual |
|---|---|---|
| N | | 245 |
| Normal Parameters, b | mean | 0E-7 |
| | Std. Deviation | ,39726832 |
| Most Extreme Differences | Absolute | ,072 |
| | Positive | 0.069 |
| | negative | -,072 |
| Kolmogorov-Smirnov Z | | 1,130 |
| asymp. Sig. (2-tailed) | | ,155 |

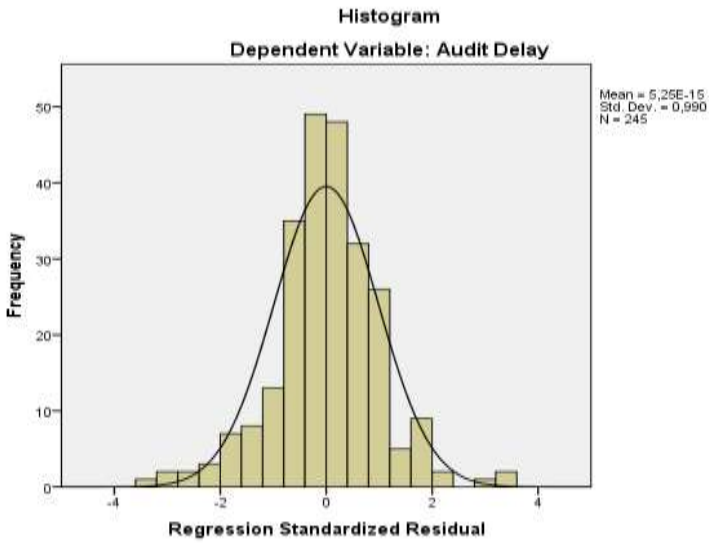
a. Test distribution is Normal.

b. Calculated from data.

*Source: SPSS 20 . output*

After data transformation with Ln and Lag, the total sample is 245 companies. Normality test is conducted to understand whether the residual value is normally distributed or not. If the significance value is > 0.05, then the residual value is normally distributed, otherwise if the significance value is < 0.05, then the residual value is not normally distributed. In table 4, it can be seen if the significance value or Asymp. Sig. (2-tailed) is 0.155 > 0.05. So it can be concluded that the data is normally distributed.

The second method used for the normality test is by using histogram graph analysis which can be seen in the following figure:

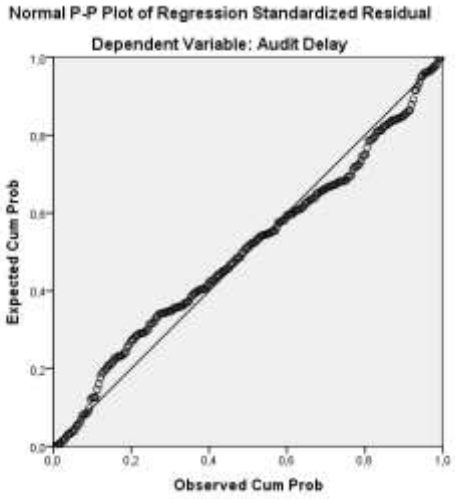



*Source: SPSS 20 . output*

***Figure 1.*** *Histogram Normality Test after Ln and Lag*

In the picture above, after transforming the data with Ln and Lag, it can be seen that the curve pattern is normally distributed, because the curve is not skewed to the right or to the left. The curve is in the center position and is symmetrical about both sides. So it can be concluded that the data is normally distributed.

The last way to test for normality is to use the probability plot method which can be seen in the following figure:




*Source: SPSS 20 . output*

***Figure 2.*** *PP Plot Normality Test after Ln and Lag*

In the picture above, after the data transformation with Ln and Lag shows that the points follow the direction of the line diagonally. So it can be concluded that the data is normally distributed. With three ways to test for normality, it shows that the data is normally distributed.

### 4.4. Multicollinearity Test

The multicollinearity test was conducted to determine whether or not there was a deviation from the classical assumption of multicollinearity, namely the existence of a related relationship between independent variables in the regression model. In research, there should be no relationship between the independent variables in the regression model. If the tolerance value is > 0.1 and VIF < 10, then there is no multicollinearity.

**Table 3.** Multicollinearity test after Ln and Lag

**Coefficientsa**

| Model | | Collinearity Statistics | |
|---|---|---|---|
| | | Tolerance | VIF |
| 1 | (Constant) | | |
| | Lag_X1 | 0.889 | 1,124 |
| | Lag_X2 | 0.833 | 1,200 |
| | Lag_X3 | 0.907 | 1,102 |
| | Lag_X4 | 0.588 | 1,702 |
| | Lag_X5 | 0.603 | 1,658 |

a. Dependent Variable: Audit Delay

In the table above, after transforming the data with Ln and Lag, it can be seen that the value of *tolerance* for Auditor Reputation (X1), Company Size (X2), Auditor Opinion (X3), Length of Assignment (X4), and Auditor Change (X5) greater than 0.1. Meanwhile, the VIF value of Auditor Reputation (X1), Company Size (X2), Auditor Opinion (X3), Length of Assignment Time (X4), and Auditor Change (X5) is less than 10. So it can be concluded that there is no symptom of multicollinearity between variables independent.

### 4.5. Heteroscedasticity Test

Heteroscedasticity test was conducted to test whether the regression model had an inequality of variance from one observation to another. In the regression model of a study, it must be able to maintain hemoscedasticity and there is no heteroscedasticity. There are no symptoms of heteroscedasticity if the significance value is > 0.05. As explained above, it can be seen in the following figure:

**Table 4.** Glejser Heteroscedasticity Test after Ln and Lag

**Coefficientsa**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | -,711 | ,738 | | -,964 | ,336 |
| | Lag_X1 | .044 | .042 | ,071 | 1.048 | ,296 |
| | Lag_X2 | ,423 | ,321 | ,092 | 1.318 | ,189 |
| | Lag_X3 | ,000 | ,112 | ,000 | ,004 | ,997 |
| | Lag_X4 | -,009 | 0.030 | -,025 | -,305 | ,761 |
| | Lag_X5 | ,089 | 0.060 | ,122 | 1,496 | ,136 |

a. Dependent Variable: ABS_RES

*Source: SPSS 20 . output*

In the picture above, after data transformation with Ln and Lag shows the independent variables Auditor Reputation ($X_1$), Company Size ($X_2$), Auditor Opinion ($X_3$), Length of

Assignment Time ($X_4$), and Auditor Change ($X_5$) have values significance above 0.05. So it can be concluded if there are no symptoms of heteroscedasticity.

### 4.6. Autocorrelation Test

The autocorrelation test aims to test whether a regression model has a correlation between the confounding error in the t-period and the previous period (t-1). In the autocorrelation test, using the Durbin Watson (DW) test. There is no autocorrelation symptom if the Durbin Watson value lies between "du" to 4-du.

**Table 5.** Autocorrelation test after Ln and Lag

**Model Summaryb**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|---|---|---|---|---|---|
| 1 | ,503a | ,253 | ,237 | ,40140 | 2,068 |

a. Predictors: (Constant), Lag_X5, Lag_X1, Lag_X3, Lag_X2, Lag_X4
b. Dependent Variable: Audit Delay

*Source: SPSS 20 . output*

In the table above, after eliminating outliers, the Durbin-Watson value is 2.068. In the Durbin-Watson table for "k" = 5 with a sample of 246 companies, the value of du (upper limit) = 1.834. Based on this, it can be described as 1.834 < 2.068 < 4 - 1.834. So it can be concluded that there is no autocorrelation symptom.

### 4.7. Multiple Linear Regression Analysis

Multiple linear regression analysis aims to predict changes in the dependent variable described by more than one independent variable which is a factor of consideration. This is useful for knowing the impact or effect of the dependent variable on the independent variable. Multiple linear regression analysis can be seen in the table below:

**Table 6.** Multiple Linear Regression Analysis after Ln and Lag

**Coefficientsa**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 8,757 | 1.103 | | 7.939 | .000 |
| | Lag_X1 | -.136 | .063 | -127 | -2.141 | .033 |
| | Lag_X2 | -2.281 | .480 | -.291 | -4.754 | .000 |
| | Lag_X3 | -.771 | .167 | -.270 | -4.608 | .000 |
| | Lag_X4 | .078 | .045 | .127 | 1,741 | .083 |
| | Lag_X5 | .053 | .089 | .043 | .595 | .553 |

a. Dependent Variable: AUDIT DELAY

*Source: SPSS 20 . output*

In the table above, the formula for multiple linear regression analysis is used as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 + e$$

Audit Delay = 8.757 - 0.136 $X_1$ - 2.281 $X_2$ - 0.771 $X_3$ + 0.078 $X_4$ + 0.053 $X_5$ + e

Based on the equation of the multiple linear regression analysis model above, it can be described as follows:

1. The constant value of is 8.757 which means that if the variables of Auditor Reputation ($X_1$), Company Size ($X_2$), Auditor's Opinion ($X_3$), Length of Assignment Time ($X_4$), and Auditor Change ($X_5$) are considered constant, then the audit delay is 8.757.
2. The coefficient value of Auditor Reputation ($X_1$) is -0.136 indicating that the auditor's reputation is negative, which means that if the auditor's reputation decreases once, the audit delay will decrease by -0.136.
3. The coefficient value of Firm Size ($X_2$) is -2.281, indicating that firm size is negative, which means that if the size of a firm decreases once, the audit delay will decrease by -2.281.
4. Auditor Opinion coefficient value ($X_3$) is -0.771 indicating that the auditor's opinion is negative, which means that if the opinion of an auditor is reduced once, the audit delay will decrease by -0.771.
5. The coefficient value of the Length of Time Assignment ($X_4$) is 0.078 indicating that the length of the assignment has a positive impact, which means that if the length of time for the auditor's assignment is increased by one time, the audit delay will increase by 0.078.
6. Auditor turnover coefficient ($X_5$) is 0.053, indicating that auditor turnover has a positive impact, which means that if auditor turnover increases once, audit delay will increase by 0.053.

### 4.8. Coefficient of Determination ($R^2$)

The determination test ($R^2$) in multiple linear regression analysis was carried out in order to know the magnitude of the ability of an independent variable in explaining the variance of the dependent variable. The coefficient of determination ($R^2$) can be seen in the table below:

**Table 7.** Coefficient of Determination after Ln and Lag

**Model Summaryb**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|---|---|---|---|---|---|
| 1 | .503a | .253 | .237 | .40140 | 2,068 |

a. Predictors: (Constant), LAG_X5, LAG_X1, LAG_X3, LAG_LNX2, LAG_LNX4

b. Dependent Variable: LAG_LNY

*Source: SPSS 20 . output*

In the table above, the results of $R^2$ are 0.237, which means the value of Auditor Reputation ($X_1$), Company Size ($X_2$), Auditor Opinion ($X_3$), Length of Assignment ($X_4$), and Auditor Change ($X_5$) which explains 23.7% related to Audit Delay and the remaining 76.3% have the influence of other variables not examined.

### 4.9. Simultaneous Hypothesis Testing (F Test)

The F test is carried out to understand whether a hypothesis is true or not, the researcher performs the F test, where the F test serves to measure how far the influence of the independent variables (auditor reputation, company size, auditor opinion, length of time assignment, and auditor turnover) simultaneously (together with the same) on the dependent variable. The F test can be seen in the table below:

**Table 8.** Simultaneous Hypothesis Testing (F)

**ANOVAa**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 13.037 | 5 | 2,607 | 16,182 | .000b |
| | Residual | 38,509 | 239 | .161 | | |
| | Total | 51,545 | 244 | | | |

a. Dependent Variable: AUDIT DELAY

b. Predictors: (Constant), LAG_X1, LAG_X2, LAG_X3, LAG_X4, LAG_X5

*Source: SPSS 20 . output*

In the table above, it can be seen that $F_{hit}$ is 16,182 with a significance value of 0.000. Meanwhile, $F_t$ is 2.251 with a significance value of 0.05, meaning that $F_{hit} > F_t$ is 16.182 > 2.251 and a significance value of 0.000 <0.05, meaning that H0 is rejected and H6 is accepted. The independent variables Auditor Reputation ($X_1$), Company Size ($X_2$), Auditor Opinion ($X_3$), Length of Assignment ($X_4$), and Auditor Change ($X_5$) have a simultaneous and significant impact on the audit delay of service companies listed on the IDX in 2017 -2019.

### 4.10. Partial Hypothesis Testing (t Test)

The t-test was conducted to test whether the independent variable partially (itself) could have a significant effect or not on the dependent variable. The t test can be seen in the table below:

**Table 9.**Statistical Test Results t

**Coefficientsa**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 8,757 | 1.103 | | 7.939 | .000 |
| | LAG_X1 | -.136 | .063 | -127 | -2.141 | .033 |
| | LAG_X2 | -2.281 | .480 | -.291 | -4.754 | .000 |
| | LAG_X3 | -.771 | .167 | -.270 | -4.608 | .000 |
| | LAG_X4 | .078 | .045 | .127 | 1,741 | .083 |
| | LAG_X5 | .053 | .089 | .043 | .595 | .553 |

a. Dependent Variable: AUDIT DELAY

*Source: SPSS 20 . output*

In the table above, the following conclusions can be drawn:

1. Auditor reputation ($X_1$) with $t_{hit}$ -2.141 < $t_t$ 1.969 stated that H0 was accepted and H1 was rejected with a significance value of 0.033 <0.05. So the reputation of the auditor ($X_1$) does not affect and significantly affects the audit delay of service companies listed on the IDX for the 2017-2019 period.
2. Firm size ($X_2$) with $t_{hit}$ - 4.754 < $t_t$ 1.969 states that H0 is accepted and H2 is rejected with a significance value of 0.000 <0.05. So the size of the company ($X_2$) does not affect and is significant on the audit delay of service companies listed on the IDX for the 2017-2019 period.
3. Auditor's opinion ($X_3$) with $t_{hit}$ - 4.608 < $t_t$ 1.969 states that H0 is accepted and H3 is rejected with a significance value of 0.000 <0.05. So the auditor's opinion ($X_3$) does not affect and is significant on the audit delay of service companies listed on the IDX for the 2017-2019 period.

4. The length of time assigned ($X_4$) with $t_{hit}$ 1.741 < $t_t$ 1.969 states that H0 is accepted and H4 is rejected with a significance value of 0.083 > 0.05. So the length of assignment time ($X_4$) does not affect and is not significant to audit delay on service companies listed on the IDX for the 2017-2019 period.
5. Auditor Substitution ($X_5$) with $t_{hit}$ 0.595 < $t_t$ 1.969 states that H0 is accepted and H5 is rejected with a significance value of 0.553 > 0.05. So auditor turnover ($X_5$) does not affect audit delay and does not significantly affect audit delay in service companies listed on the IDX for the 2017-2019 period.

## V. Conclusion

Based on the research that has been done and described by the researcher, it can be concluded as follows:

1. Auditor Reputation ($X_1$) has no significant and significant effect on Audit Delay (Y) on service companies listed on the IDX for the 2017-2019 period.
2. Company Size ($X_2$) has no significant and significant effect on Audit Delay (Y) on service companies listed on the IDX for the 2017-2019 period.
3. Auditor's Opinion ($X_3$) has no significant and significant effect on Audit Delay (Y) on service companies listed on the IDX for the 2017-2019 period.
4. Length of Assignment ($X_4$) has no and insignificant effect on Audit Delay (Y) in service companies listed on the IDX for the 2017-2019 period.
5. Auditor Change ($X_5$) has no and insignificant effect on Audit Delay (Y) in service companies listed on the IDX for the 2017-2019 period.
6. Auditor Reputation ($X_1$), Company Size ($X_2$), Auditor Opinion ($X_3$), Length of Assignment ($X_4$), and Auditor Change ($X_5$) simultaneously have a significant and significant effect on Audit Delay (Y) in service companies listed on the IDX period 2017-2019.

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