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The Effect of Audit Period, Company Age, Auditor Relationship and Public Accounting Firm Reputation on Audit Delay

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Abstract

The purpose of this study is to determine the effect of audit tenure, company age, auditor relationship and public accounting firm reputation on audit delay. This research uses multiple linear regression method, besides that this research uses a descriptive approach. This study uses fifty four companies as the population. In this study, the purposive sampling method is a technique for taking samples used to produce forty-three companies as samples. This study partially shows that audit tenure, company age, and the reputation of a public accounting firm have a negative effect on audit delay and auditor relationships have a positive influence on audit delay. Simultaneously, the results of this study show that there is an influence on audit delay from the variables of audit tenure, company age, auditor relationship and reputation of public accounting firms.

Keywords
audit tenure; company age; auditor relationship; reputation of public accounting firm

I. Introduction

Financial statements have a significant role for the company. Companies in assessing performance in the annual period, pay attention to their financial statements, especially to companies that have gone public. Relevant financial statements have an important aspect to pay attention to, namely the timing when providing information. The presentation of the financial statements will pay attention to the timing as a crucial aspect to the public. Regulations made by the existing supervision of the capital market and financial institutions no. KEP-43/BL/2012 concerning the submission of the annual report of issuers or public companies which is effective on August 1, 2012 which states that the capital market and financial institution supervisory bodies are at least four months after the end of the financial year to form financial statements. There are 30 administrative sanctions, namely written warnings with reference to data obtained from the end of 2014 at a press conference on the capital market, this is due to the late presentation of financial statements (Widhiasari and Budiarta 2016: 201).

The definition of audit delay is divided into several criteria. First, as the interval of the number of reporting days from the date of the financial statements to the date of the final report by the Indonesian Stock Exchange. Second, the distance from the number of days between the date of the financial statements to the date the auditor's report has been signed. Third, the distance from the number of days between the date of the financial statements to the receipt of the report. There is an obligation for publiclycompanies traded submitted by Bapepam that at least 120 days after the end of the financial year it is necessary to publish the financial statements. The late submission of the results of the audit of financial statements can make an assessment from the capital market regarding the company, so that it will be considered to have problems that affect the share price of the company concerned (Harton 2015:). Consumers are assets that must be maintained and

maintained their existence in order to remain consistent with the products we produce (Romdonny and Rosmadi, 2019).

Audit tenure is the time between the engagement of the client and the auditor, this can be seen from the period of the financial report book that the auditor has audited. Knowledge will increase when the tenure of a KAP is long, so that the auditor can design a good audit program for the company's business (Praptika and Rasmini 2016). Auditors who experience changes will also make audit delays. The change of the auditor can make the responsibility handed over to the new auditor, because it takes time for adaptation to understand the system and the characteristics of the company from the clients in it (Tambunan 2014). The change of auditor according to Prisma, et al (2012) which is listed in Praptika and Rasmini (2016) is a replacement of the auditor between the current year and the previous year. (Praptika and Rasmini 2016) mentioned that the relationship between the old auditor and the company would break up, and appointed a new auditor to fill the place of the old auditor. If the new auditor takes a long time to adapt and complete the financial statements and presentation, it will increase the audit delay.

The age of the company is the period of time the company was founded, whether old or new (Widhiasari and Budjiarta, 2016) shows that the age of the company has an influence on audit delay. Pradana and Wirakusuma (2013) show the opposite result, that there is no effect of company age on audit delay.

Continuous interaction is a relationship between two parties. The auditor and his client have a relationship that can be established as long as the client recruits the auditor to audit the financial statements of the client company. Referring to PERMEN Finance No. 17/PMK 01/2008 that the term of the working relationship between the auditor and the client is a maximum of three years. There are high consequences in terms of dependence or a strong bond if the client and auditor have a long-term relationship. To see whether the relationship between the client and the auditor is dependent or not, it can be seen from the financial statements regarding the length of the auditor and the similarity of names in the audited company reports (Hartanto 2015).

The presentation of information on the performance of the company to the financial statements must be done accurately and not exceed the time limit. To make improvements to credible financial reports, auditors from public accounting firms with a good reputation can be considered (Sulistyo in Sutikno, 2015). A good reputation in a Public Accounting Firm will have affiliation with BIG 4 or big four world wise accounting firmaccounting firm or a universal public. (Verawati and Wirakusuma, 2016) state that KAPs that are affiliated with big4 will carry out audit completion faster than KAPs that are not affiliated with big 4. The technology and resources owned by big 4 enable them to complete audits efficiently and quickly. Big 4 has specialists who can make the audit process faster and have less chance of audit delay for the company.

Based on the above background, the researcher is interested in conducting research with the title, "The effect of audit tenure, company age, auditor relationship, and public accounting firm reputation on audit delay". This study aims to determine whether or not there is an effect on audit delay from the age of the company, audit tenure, and the relationship between auditors and the reputation of public accounting firms.

II. Review of Literature

2.1 Tenure Audit

The independence of the auditor when carrying out his duties can be maintained by limiting the duration of the audit, this is an important aspect for the company for both external and internal parties. In a study conducted by Primadita and Fitriany (2012), it was stated that there was an effect of the time period of conducting an audit on information asymmetry. This is due to the emergence of agency problems if there is information asymmetry, but this can be corrected by preventing audit delays from occurring. Then, Permata's research (2013) states that there is a negative effect of tenure audit on the financial statements submitted. The longer the assignment between the KAP and the client company, the possibility of an introduction to the client's industry by the auditor, so that audit completion can be shortened and financial statements can be completed without exceeding the time limit. Based on this explanation, the hypotheses formulated are:
H1: The length of time assignment has a negative effect on audit delay

2.2 Age of the Company

Company age is the period of operation of a company. Based on research that has been done previously by Saemargaani (2015), that the calculation of the age of the company is seen from the date of establishment to the closing of the books of the company. The age of the company will show how the company sees economic opportunities and can survive and compete with other companies. In addition, the age of the company is important for investors to consider when placing their shares. In research conducted by Asyiatulufadah (2012) stated that the ability to collect information is influenced by the age of the company, because there is a good capability for an old company. The audit process will be faster and have an impact on audit delay.
H2: Ageienterprise positive effect on audit delay

2.3 Auditor Relationships

According to (Hartono, 2015), states that the interaction between several parties who have agreed on something is called a relationship. There is an assumption that the client and auditor are a good relationship for the auditor, because they will depend on each other which makes the independence of the auditor lose when making a financial statement audit which makes it doubtful for the auditor to audit the client's financial statements, so an effective audit is very important. needed. Thus, there is a regulation from the regulator regarding the relationship between the client and the auditor, which cannot exceed 3 years so that there is no bias and produces a quality and timely audit report.

2.4 KAP Reputation

A good KAP reputation has a tendency to produce a fairly short company audit report lag, because large KAPs have many competent auditor staff (Darwin, 2012). With a large number of staff, the KAP can make flexible scheduling of the audit, so that the completion does not exceed the time limit. KAP big 4 not only has a lot of staff, but also qualified and competent staff. This can be seen when there is training that is always carried out by KAP big 4 for its staff (Darwin, 2012). The audit process will be faster if the competence of the staff is also good, because the staff will be pro-active in carrying out their duties. However, the presentation of financial statements can also take time because of the prudence that the KAP upholds. Referring to the research conducted by Indra and

Arisudhana (2011) found that there is an influence from KAP that has a reputation with audit delay. Referring to the previous research, the hypotheses formulated are:
H4: The reputation of the Public Accounting Firm has a positive effect on audit delay

III. Research Method

The consumer goods industry company located on the IDX is where this research is carried out. In this study, secondary data is used which is financial reports sourced from (www.idx.co.id) in the period 2017 to 2019.

3.1 Population and Sample

a. Population

There is an infinite and finite number of pollution with certain characteristics. According to (Hartono 2011: 46), only a finite population can be used for research. In this study, the population used are all companies that have been listed on the IDX.

b. Sample

The sample is part of the population to be analyzed in the study and will provide a description of the results of the sample, but not in that population. In this research, purposive sampling method is used which uses a certain consideration as the sampling technique used in this study.

The criteria for sampling are:

1. Companies Consumer goods industry listed on the Indonesia Stock Exchange in the 2017-2019 period
2. Companies Consumer goods industry that carry out audits and publish financial reports and present them in full in the 2017-2019 period
3. Companies Consumer goods industrythat are listed on the IDX and are not delisted during the 2017-2019 period
4. Companies whose financial statements use rupiah currency.

Companies that have a financial year end with a period as of December 31.

Table 1. Total Population and Sample

No.	Criterion	Number
1	company *consumer goods industry* listed on IDX period 2017 - 2019	54
2	Corporate *consumer goods industry* tidkare audited and not publish financial report presents a complete and in the period from 2017 to 2019	(1)
3	Companies *consumer goods* listed on the IDX and suffered from delisting in the 2017-2019 period	0

3.2 Definition of Research Variables

According to Tia Mutiara, a variable is a thing that can take any form and is a focus of attention that creates influence and has a value. There are two types of variables, namely:

a. Independent Variable

That is a variable that can have an influence on the dependent variable or it can be said that this variable is independent. In this case, the independent variables are Audit Tenure, Company Age, Auditor Relations, and KAP Reputation.

b. Dependent Variable

That is a variable that is under the auspices or has a low value so that it can be influenced by the independent variable. In the research conducted, it has a role as the dependent variable, namely Audit Delay.

3.3 Data Analysis Techniques

a. Descriptive Statistical

Statistics have a function so that the data on the variables in the study can be described and described in general. Descriptive statistics are indicated by mean, minimum, maximum, standard deviation, sum, swekness. (Ghozali, 2020: 19)

b. Multiple Linear Regression Analysis

Linear regression analysis is a relationship between many dependent and independent variables viewed linearly. The analysis was carried out in order to determine the relationship between the two variables, and to see whether the effect was positive or negative and to predict whether the two variables had increased or decreased. Multiple linear regression equation: Y' = a+b1X1+b2X2+b3X3+b4X4

Information = Y' = Dependent variable (predicted value) X1 = Audit tenure

X2 = Company age X3 = Auditor relationship X4 = KAP reputation

a = constant (Y' value if x1,x2,x3,x4=0)

b = Regression coefficient (increase or decrease value)

c. Classical Assumption

1. Test Normality

Testtest serves to see whether the data set is modeled well or not by the normal distribution and to perform calculations the magnitude of the probability of the random variable on which the data set is normally distributed.

2. Multicollinearity

Test The multicollinearity test has the aim of testing the regression model by looking at the relationship of the independent variables. If there is a relationship from the independent variable, then the variable is not orthogral. The orthogral variable is part of the independent variable which is related to the other independent variable which is equal to zero. A low tolerance value equals a high VIF (because VIF=1/Tolerance). The cut off value commonly used is the tolerance value 0.10 or VIF 10 (Ghozali, 2013).

3. Autocorrelation

The autocorrelation test serves to test the linear regression model for the relationship of the nuisance error in period t to the error of the bully in period t-1 (Previous) Verawati, Ni: Wirakusuma, Made 2016. In this study, the run test was used as a type which can be used to see the relationship between the residuals.

4. Heteroscedasticity

Test The heteroscedasticity test has the aim of testing a regression model that has an unequal variance from the residuals which refers to the observations made in order to be free from heteroscedasticity symptoms, the residual regression model must have a significant value on the independent variable and a larger number from =0.05 to absolute residual (Verawati, Ni; Wirakusumua, Made 2016). To find out whether or not there is an indication of heteroscedasticity from the regression model, this study uses the Glesjer test by regressing abolud residuals. This decision making is based on the use of the glejser test, namely: a. if the significance value > 0.05 then the data does not occur heteroscedasticity. b. If the significance value is < 0.05, then the data occurs heteroscedasticity.

3.4 Simultaneous Significant Test (F-Test)

According to Ghozali (2013:98) the F statistic test serves to show all independent variables that have been included in the model that have an influence on the dependent variable. The hypothesis (Ho) that will be tested is whether all parameters in the model are equal to zero, or Ho: b1=b2= ..-bk=0

The F test can be done by comparing f count with f table with the following criteria:
H0 is accepted if Fcount < Ftable and significant > 0.05
H1 is accepted if Fcount > Ftable and significant < 0.05

3.5 Partial Significant Test (t-test)

Thetest statistic serves to show the ability of the independent variable when explaining the variation of the dependent variable individually, with tariff sig 0.05. The criteria as guidelines for the t test are as follows:
H0 is accepted if < TcountT table and significant > 0.05
H1 is accepted if >TcountT table and significant < 0.05

3.6 Descriptive Statistics

This study uses secondary data originating from www.idx.co.id namely data on consumer goods industry companies that report financial statements listed on the IDX for the 2017-2019 period which are described in a descriptive statistical table, namely:

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Audit tenure	129	0	1	,81	,391
Company age	129	0	38	17,22	10,910
Auditor Relationship	129	0	1	,81	,397
KAP reputation	129	0	1	,30	,461
Audit delay	129	31	766	89 ,53	69,219
Valid N (listwise)	129				

a. Audit delay as variable Y has a sample of 129, with the lowest value 31, the highest 766, an average of 89.53 and a standard deviation of 69.219
b. Audit tenure as the X1 variable has a sample of 129, with the lowest score 0, the highest 1, an average of 0.81 and a standard deviation of 0.391
c. Company age as variable X2 has a sample of 129, with the lowest value 0, the highest 38, mean 17.22 and standard deviation 10.910
d. The auditor relationship as the X3 variable has a sample of 129, with the lowest value being 0, the highest being 1, the mean 0.81 and the standard deviation being 0.397
e. The reputation of KAP as an X4 variable has a sample of 129, with the lowest value of 0, the highest of 1, average of 0.30, and standard deviation of 0.461

There is abnormal data, so data transformation is needed by performing outliers so that the data becomes normal by executing ghozali (2016:41).

3.7 Classical Assumption

a. Test Normality

The test is useful for showing the data for each variable that is analyzed is normally distributed. The test results in this normality study use outlier data, namely:

b. Histogram Graph

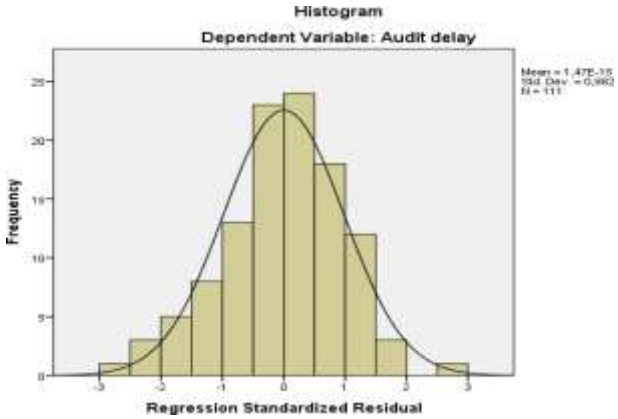

Figure 1. *Histogram*

From the graph above, it can be concluded that the histogram graph shows normal distribution data because the normal curve has formed a bell, not tilted to the right or left.

c. Graph of Normal Probability Plot

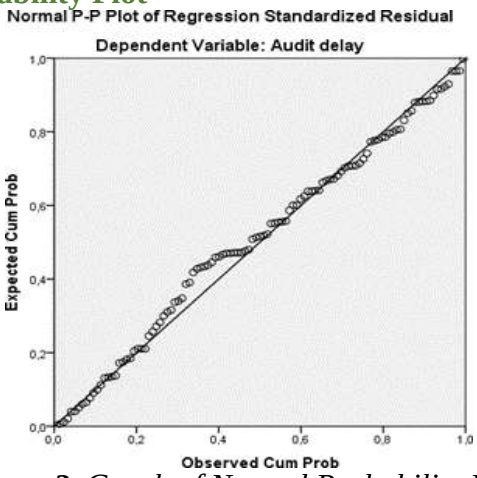

Figure 2. *Graph of Normal Probability Plot*

On the graph of normal probability plots above the points have been spread around the diagonal line and this shows that the regression model is normally distributed.

d. Kolmogorov-Smirnov Test

Table 2. Kolmogorov-Smirnov Test

		Unstandarddized Residual
N		111
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	9,43002448
Most Extreme Differences	Absolute	,084
	Positive	,036
	Negative	,084
Kolmogorov-Smirnov Z		,084
Asymp. Sig. (2-tailed)		,052[c]

Referring to the table, it can be seen that the value of Kolmogorov-Smirnov (KS) is 0.084 with a significant value of 0.052. The data contained in the regression model will be normally distributed because the significant value is 0.052 > 0.05 which makes the data distribution normally.

e. Multicollinearity Test

The results of the multicollinearity test in this study are as follows:

Table 3. Multicollinearity Test

Model		Collinearity Statistic	
		Tolerance	VIF
1	(Constant)		
	Audit tenure	,247	4,042
	Umur perusahaan	,888	1,126
	Hubungan auditor	,247	4,053
	Reputasi KAP	,894	1,119

Based on the table, it can be seen that the tolerance value obtained on variables > 0.10 and VIF has a value on all variables < than 10, so there is no multicollinearity in company age, audit tenure, auditor relations and KAP reputation.

f. Autocorrelation Test

Results of the autocorrelation test in this study are as follows:

Table 4. Autocorrelation Test

	Unstandardize Residual
Test Value[a]	,37366
Cases < Test Value	55
Cases >= Test Value	56
Total Cases	111
Number of Runs	53
Z	-,667
Asymp. Sig. (2-tailed)	,505

From the table of run test results above, it shows that the Asymp value. Sig (2-tailed) greater than 5% or Asymp value. Sig 0.505 > 0.05 which means it is accepted.

g. Heteroscedasticity Test

The results of the heteroscedasticity test in this study are as follows:

Table 5. Heteroscedasticity Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7,984	15,839		,504	,615
	Audit tenure	-11,012	64,641	-,068	-,170	,865
	Umur perusahaan	,606	,533	,105	1,137	,258
	Hubungan auditor	27,211	63,633	,171	,428	,670
	Reputasi KAP	-22,741	12,580	-,166	-1,808	,073

Referring to the table, it can be seen that the results of the heteroscedasticity test, for these variables, the significance value and the absolute residual value are above 0.05, so it can be concluded that there are no problems regarding heteroscedasticity in this study.

IV. Results and Discussion

4.1 Multiple Linear Regression

Results of multiple linear regression analysis are presented in the table below:

Table 6. Results of Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficient
		B	Std. Error	Beta
1	(Constant)	79,774	2,289	
	Audit tenure	-1,170	4,128	-,052

	Company age	-,044	,088	-,049
	Auditor relationship	4,190	4,053	,191
	KAP reputation	-5.830	1.981	-, 285
a. Dependant Variable : Audit delay				

Audit delay= 79,774 - 1,170 audit tenure - 0,044 company age + 4,190 auditor relationship - 5,830 KAP reputation

The multiple linear equation above can be interpreted as follows:

1. The constant value of 79.774 means that if the variables of audit tenure, company age, auditor relationship, and KAP reputation are constant or fixed or 0 then the value of audit delay is 79.774.
2. Referring to the table for thecoefficient audit tenure of -1.170, it means that audit tenure has a negative effect on audit delay, and if audit tenure increases, audit delay will tend to decrease by 1.170.
3. From the table above, the coefficient of company age is -0.044, which means that the age of the company has a negative effect on audit delay, and if the age of the company has increased, the audit delay will have a downward trend of 0.044.
4. From the table above, the auditor relationship coefficient is 4.190, which means that the auditor relationship has a positive effect on audit delay, and if the auditor relationship has increased, the audit delay tends to increase by 4.190.
5. From the table above, the reputation coefficient of -5.830 means that KAP's reputation has a negative effect on audit delay, and if KAP's reputation increases, audit delay tends to decrease by 5.830.

4.2 Coefficient of Determination

The results of the analysis of the coefficient of determination are presented in the following table:

Table 7. Coefficient of Determination

Model		R Square	Adjusted R Square	Std. Error od the Estimate
	,334[a]	,112	,078	9,606

The table shows that Adjusted R Square obtained a value of 0.078 or 78% of the dependent variables. This 78% result can be concluded that audit delay can be conveyed by variations of the four independent variables, namely audit tenure, company age, auditor relationship and KAP reputation. While the remaining 22% is influenced by other variables outside the research model.

4.3 Simultaneous Significance Test (F-Test)

The results of the simultaneous test in this study are presented in the following:

Table 8. Simultaneous Significant Test (F-Test)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1227,580	4	306,895	3,326	,013[b]
	Residual	9781,790	106	92,281		
	Total	11009,369	111			

In this research model, the F value is 3.326 with a significance of 0.013 (<α=0.05). Thus, it can be concluded that this research shows the feasibility of being used as an analysis in terms of testing the influence of the independent variable on the dependent variable. So, it can be said that the effect on audit delay is from company age, audit course, and auditor relationship and KAP reputation.

4.4 Partial Significance Test (t-test)

The results of the partial test in this study are presented in the table below:

Table 9. Significant Test (t-test)

Model		Unstandardized coefficient		Standardized coefficient	t	Sig.
		B	Std.Error	Beta		
1	(Constant)	79,774	2,289		34.843,	000
	Audit tenure	-1,170	4,128	-,052	-	,283,777
	Company age	-0.044	0.088	-,049	-,502	,617
	Auditor relationship	4,190	4,053	,191	1,034	,304
	KAP reputation	-5.830	1.981	-,285	-2,944	,004

1. Count for thevariable audit tenure is -0.283 with a significance value of 0.777. This significance value means that the t value has an insignificant nature because the significance value is 0.777 > 0.05, so it can be concluded that H0 is rejected and H1 which states that the length of time assignment has a negative effect on audit delay is accepted, which means that there is no influence from the audit course on delay audits. The results of this study are the same as previous researchers who also agreed that audit tenure has a negative effect on audit delay, namely Permata (2013) which states that on. The negative influence of audit tenure on the financial statements submitted and

contradicts Primadita and Fitriany (2012) states that there are the effect of the period of auditing on information asymmetry.

2. Tcount for the variable age of the company is -0.502 with a significant value of 0.617. Where tcount < t table and significant > 0.05, so it can be concluded that H0 is accepted and h2, namely firm age has a positive effect on audit delay, which means that there is no effect of firm age on audit delay. The results of this study are contrary to previous researchers who said that the age of the company had a positive influence on audit delay (Widhiasari, Budhiarta Bali 2016). Researchers get different results from the initial hypothesis because based on the results of the study that the age of the company does not support a major influence on the increase in audit delay in the presentation of the company's financial statements.
3. Tcount forvariable the auditor relationship is 1.034 with a significant value of 0.304. Where tcount >ttable and significant < 0.05, it can be concluded that H0 is rejected and H3 recorded that the auditor relationship has no effect in reducing audit delay is accepted, which means that there is an effect of the auditor's relationship with audit delay.
4. Tcount forvariable the KAP reputation is -2,944 with a significant value of 0.004. Where tcount < t table and significant < 0.05, so it can be concluded that H0 is accepted and H4 recorded that the reputation of the Public Accounting Firm has a positive effect on audit delay is rejected, which means that there is no effect of KAP's reputation on audit delay. The results of this study are in line with the results of previous studies which said that the reputation of a public accounting firm had a negative effect on audit delay (Verawati, N., & Wirakusuma, M. (2016). The researcher's initial hypothesis was rejected because the results of the study found that KAP big 4 did not guarantee reduced audit delay in the presentation of financial statements, and KAP outside the big 4 can also ensure credibility in auditing the company's financial statements.

V. Conclusion

Based on the analysis carried out the Effect of Audit Tenure, Company Age, Auditor Relations, KAP Reputation on Audit Delay in consumer goods companies listed on the IDX, the following conclusions can be drawn:

1. Audit Tenure has a negative effect on Audit Delay, this can be proven by the coefficient value, namely -1.170. This explains that if the company changes its engagement with a new auditor, it will not extend the company's audit delay.
2. Company age has a negative effect on Audit Delay, this can be proven by the coefficient value, which is -0.44. This explains that the age of the company does not claim to increase the audit delay of a company.
3. Auditor relationship has a positive effect on Audit Delay this can be proven by the coefficient value of 4.190. This means that the auditor relationship has an effect on prolonging the company's audit delay.
4. KAP's reputation has a negative effect on Audit Delay, this can be proven by the coefficient value of -5,830. This explains that if the company is audited by the big four KAP, it has no effect in shortening the company's audit delay.

Suggestion

From this research, we as authors provide suggestions, namely:

1. For Auditors
   Auditors may pay attention to Audit Delay in preparing financial statements. By not only relying on the analysis of financial statements but also the performance of the auditors.
2. For Companies
   To be wiser in choosing Auditors by analyzing Audit Delay and Auditor performance
3. For investors
   Investors can use Auditor Relations as a guide for investing because this variable has a positive effect on Audit Delay
4. For Next Researchers
   The next researcher can add years to the research period and can change the research variables.

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