INFLUENCE FACTORS ON INTERNAL AND EXTERNAL COMPANY TO AUDIT DELAY: EMPIRICAL STUDY ON COMPANIES LISTED IN INDONESIA STOCK EXCHANGE IN 2012-2013

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Abstract

The objective of this research is to investigate the influence of the internal factor, that is the firm profitability, the firm size, and the external factor, that is the audit firm size toward the audit delay.

Sampling method that used in this research is purposive sampling. There are 30 companies chosen for 2012-2013 period. Raw data processed by Microsoft Excel, continued by statistic descriptive processing, estimated multiple linier regression model, and hypothesis tested by using SPSS 21.0 for Windows.

The result of this research shows that the firm profitability, the firm size, and the audit firm size simultaneously and significantly influenced 19,8% toward audit delay and other factors influenced 80,2%. But partially, profitability has no influence toward audit delay, firm size have negative significant toward audit delay, and public accountant size has no influence toward audit delay.

Keywords: *audit delay, firm profitability, firm size, audit firm size*

Background Research

The financial report is one important instrument in supporting the survival of a company, especially companies that have gone public. According to the Financial Accounting Standards (SAK 2009: 01.5) the purpose of financial statements is to provide information about the financial position, financial performance, and cash flows of the entity that will benefit the majority of users in making economic decisions report. The financial statements also show the results of management accountability for the use of the resources entrusted to them.

Necessary information interested parties can be useful when presented accurately and precisely when it is needed by users of financial statements to avoid delays in decision-making. Therefore, the information is no longer useful when not presented accurately and timely.

Audit delay is the length of time the audit completion is measured from the date of closing of the financial year up to the date of completion of the independent audit report (Utami, 2006: 4). According Aryati (2005) in Lestari (2010: xix) defines audit completion time delay as a range of annual financial statement audit report, is measured by the length of days required to obtain the financial statements of the independent auditor on the audit of financial statements from the date of closing the books of the company, ie per December 31 until the date shown on the independent auditor's report.

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Under the regulations of the Capital Market Supervisory Agency (Bapepam) which states that every publicly traded company is required to submit financial statements prepared in accordance with Financial Accounting Standards and audited on time. These regulations stipulated in the Decree of the Chairman of Bapepam No. KEP-346 / BL / 2011. In this rule states that issuers and public companies shall submit annual financial statements accompanied by the auditor's report in order to audit the financial statements, no later than the end of the third month (90 days) after the date of the financial statements of the company.

Although there have been clear from Bapepam regulations regarding the deadline for submission of financial statements, there are still many companies that do delay. Audit delay overdue capital market regulation would result in delay in the publication of the financial statements. The delay in publication of the financial statements may indicate a problem in the issuer's financial statements, so it takes longer in the completion of the audit.

There are many factors that affect audit delay, among which are the internal and external factors. The internal factors may be profitability and the size of the company, while the external factor is the size of the firm. Profitability is often associated with the company's performance. Performance is considered good if the company experienced higher earnings or profitability, and vice versa, the company's performance is considered poor if lower profitability or losses. The size of the company can be seen from the total assets of the company, while the size of the firm can be seen whether KAP is included in the big four or non the big four.

Sulthoni (2012) conducted research on the determinants of audit delay and delay audit influence on the reaction of investors in companies listed on the Stock Exchange during the period from 2007 to 2008. There are two models tested, the first model to test the determinants that affect audit delay. There are six independent variables studied, including firm size, financial performance, type of industry, the debt ratio, the size of the firm, and the auditor's opinion. Three variables have a significant effect on audit delay is kind of industry, financial performance, and the size of the firm, while the other three variables, namely the size of the company, the auditor's opinion, and the debt ratio does not give effect. The second model examines the effect of investor reaction to the audit delay proxied by abnormal return and trading volume activity. The results of the study Sulthoni (2012) stated that the audit delay has significant impact on investor reaction. Rachmawati (2008) conducted research on audit delay on manufacturing companies listed on the Jakarta Stock Exchange. The results showed the internal factors that affect audit delay is the size of companies and external factors while the public accounting firm size variable profitability, solvency, the internal auditor has no effect on audit delay. Internal factors that have an influence on timeliness is the size of the company, while the solvency of external factors such as the size of the public accounting firm, while profitability, solvency, the internal auditor has no effect on its timeliness. Internal factors, ie profitability, solvability, internal auditors, company size, and external factors, namely the size of the company KAP significant effect either on audit delay and timeliness.

Based on the explanation put forward in the background of the problem, the researchers limited the study using several factors that affect audit delay in manufacturing companies that have gone public. The factors used in this study consisted of internal factors and external factors. Internal factors are used, namely profitability and firm size. While external factors used are the size of the Public Accounting Firm (KAP).This study is a

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replication of a study conducted by the Rosary (2012). Rosary (2012) investigated the influence of internal and external factors the company to audit delay of the companies listed in Indonesia Stock Exchange in 2008-2009. The results of the study Rosary (2012) showed that:

• the company's internal factors (profitability and firm size) influence on audit delay in manufacturing companies in Indonesia Stock Exchange in 2008-2009.

However, for the variable profitability have significantly negative effect on audit delay. While the firm size variable has a significantly positive effect on audit delay.

• external factors (size KAP) positive effect on audit delay in manufacturing companies in Indonesia Stock Exchange in 2008-2009. KAP reputation variables have significant positive effect on audit delay.

To distinguish this study with previous studies, researchers transformed into a 2012-2013 study year. Authors interested to re-examine whether the results of these studies are relevant when applied to the audited financial statements of 2012 to 2013 the manufacturing companies listed in Indonesia Stock Exchange. Based on the above, the research conducted in the preparation of the research entitled: Effects of Internal and External Factors Against Corporate Audit Delay: Empirical Study In Manufacturing Companies Listed in Indonesia Stock Exchange In the Year 2012-2013.

Audit Delay

Audit delay according Aryati (2005) in the Lestari (2010: xix) the completion time span annual financial audit report, is measured by the length of days required to obtain the financial statements of the independent auditors on the audit of financial statements from the date of closing the books of the company, per December 31 until the date shown on the independent auditor's report. Audit delay is the length of time the audit completion is measured from the date of closing of the financial year up to the date of completion of the independent audit report Utami (2006: 4). Aryati and Theresia (2005) in Puspitasari and Sari (2012: 32-33) defines audit delay as the time span of the completion of the audit of annual financial statements are measured based on the length of days required to obtain an independent auditor's report on audit of the annual financial statements of the company, starting from company financial year closing date, ie December 31, until the date indicated on the independent auditor's report. Preparation or timeliness of reporting a company's financial statements can affect the value of these financial statements. The longer audit delay, the longer the auditors in completing its audit work.

Every issue listed on the Indonesia Stock Exchange are required to submit annual financial statements audited by KAP. In Appendix Decree of Chairman of Bapepam Number: Kep-36 / PM, 2003 stated that the annual financial statements are accompanied by the independent auditor's report must be submitted to Bapepam no later than 90 days after the date of the financial statements. If this provision is violated, then there will be sanctions imposed by Bapepam-LK for companies that do not comply. Sanctions imposed storied ranging from written warning, second warning to a fine 10,000,000 (ten million dollars) to the suspension of trading on the Stock Exchange perusaham that if the company has not also improve negligence within 30 days of receipt of the written warning.

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Company Internal Factor
Profitability

Meanwhile, according Hassanudin (2002: 56) in Utami (2006: 24), earnings show a company's success in generating profits. So it can be said that the profit is good news. The company will not delay the delivery of information which contains good news. Thus, companies that make profits tend to be more timely in its financial reporting compared with companies who suffered losses.

In this study, the indicators used to determine the level of profitability of a company is the return on assets (ROA), a ratio that measures the effectiveness of the total consumption of natural resources by the company. The reason the researchers chose ROA, namely: (1) Its thorough, can be used to measure the efficiency of capital use, the efficiency of the product, and sales efficiency. (2) If the company has industry data, ROA can be used to measure the ratio of the industry so that it can be compared with other companies. (3) ROA can be used to measure the profitability of each product produced by the company. (4) ROA can be used to measure the efficiency of the performance of each division. (5) ROA can be used as a function of control and planning functions.

Firm Size

Bapepam chairman decision Nomor Kep. 11/PM/1997 mention the small and medium enterprises based assets or whealth is legal entity which has assets not more than 100 billion, while large enterprises is legal entity which has assets more than 10 billion. Basically the size of the company is only divided in three categories: large firm, medium size and small firm.

Company External Factor
Size Public Accounting Firm

To ensure credibility of financial statements of the companies also tend to use the services of big public accounting firm. (KAP) and have a good name. Big KAP often mentioned with the big four. Fourth KAP the big four are:

1. KAP Deloitte Touche Tohmatsu Limited (Deloitte), yang bekerjasama dengan KAP Osman Bing Satrio & Eny
2. Pricewaterhouse Coopers (PwC), yang bekerjasama dengan KAP Tanudiredja, Wibisana & Rekan
3. KAP Ernst & Young (EY), yang bekerjasama dengan KAP Purwantono, Suherman & Surja
4. KAP Klynveld Peat Marwick Goerdeler (KPMG), yang bekerjasama dengan KAP Sidharta dan Widjaja

According Utami (2006: 7) It may be assumed that a large KAP has employees in large numbers, can be more efficient and effective audit, have a flexible schedule that allows it to complete the audit on time, and have a stronger incentive to complete the audit faster to maintain its reputation.

Company Internal Factors (Profitability and Company Size) and Audit Delay

There are several factors that are thought to affect the company's internal audit delay. One is profitability. Profitability is often associated with the company's performance. Performance is considered good if the company experienced higher earnings or profitability,

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and vice versa if the performance of the company badly when experiencing loss or low profitability. Company announced high profits would have a positive impact on the assessment of other parties on the company's performance. While the company announced a loss or a low level of profitability, it will bring a negative reaction to the market and the decline in the performance assessment of the company's financial statements. According to Kaplan in Wirakusuma (2006: 57) have experienced operating losses have asked the auditor for auditing schedule slower than usual. The same thing is found by Dyer and McHugh (1975: 90) in which companies that earn higher profits will publish its financial statements on time compared with companies that suffered losses. The higher the profit earned by the company, the lower the level of to not timely publication of financial statements. Thus, the proposed hypothesis is as follows.
H2: Profitability negatively affect audit delay in manufacturing companies in Indonesia Stock Exchange in 2012-2013

In addition to profitability, the company's internal factors are expected to influence the audit delay is the size of the company. The size of the company can be seen from the total assets of the company that consist of current assets, non-current assets and intangible assets. The basis of the relationship between firm size and audit delay is large companies tend to complete the audit process faster than small firms are large companies generally have better internal control system making it easier for auditors finish the job thing. In addition, a large-scale enterprise management will be closely monitored by the interested parties such as the government, investors, creditors, and vendors so that they face the external pressure higher to announce earlier audit.
Puspitasari and Sari (2012: 40) indicates that the total assets have a positive and significant effect on audit delay. The greater the total assets owned by a company, the greater its audit delay.
H3: The size of the company negatively affect audit delay in manufacturing companies in Indonesia Stock Exchange in 2012-2013

External factors Company (Size KAP) and Audit delay
In addition to internal factors, the audit delay is also expected to be influenced by external factors such as the size of the Public Accounting Firm (KAP). Firm size is used by companies in the financial statements the company will affect public confidence in the credibility of the financial statements produced by the company. Large Firm certainly have more resources, qualified, and experienced than the KAP small so it can work more quickly and timely. The completion of the audit work long will adversely affect their performance in the eyes of clients that cause bad reputation and loss of employment with the client in the coming years.
In Iskandar and Tresnawati research (2010: 184-185) proved that the size of the firm affect the audit report lag in companies listed in Indonesia Stock Exchange in 2003-2009. This suggests that auditors who have a good reputation, in this case the big four KAP will provide quality audit work effectively and efficiently so that the audit can be completed in a timely manner. KAP the big four to obtain a higher incentive to complete the audit work faster than other KAP. Time faster audit also a way of KAP the big four to maintain its reputation. KAP the big four are usually well supported by the quality and quantity of human resources better so it will affect the quality of the services produced.

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H4: Firm Size negatively affect audit delay on companies in Indonesia Stock Exchange in 2012-2013

Operational Variables

Company Size

The size of the company can be viewed from various aspects of the company, such as total assets, number of sales in a year, or resource. The greater the value, the greater the size of the company. In this study, the size of the company assessed on net worth.

Profitability

Profitability is the company's ability to generate profits for a certain period. Profitability is measured by profitability ratios. In this study, profitability proxied by the rate of return on assets (ROA)

The size of the Public Accounting Firm (KAP)

Size public accounting firm (KAP) was measured by using dummy variables. In this research the company that uses the services KAP KAP affiliated with the big four were given a value of 1 (one) and companies that use the services other than the big four KAP rated 0 (zero). KAP KAP affiliated with the big four are:

1. Firm Deloitte Limited (Deloitte), in cooperation with the Firm Osman Bing Satrio & Eny
2. PricewaterhouseCoopers (PwC), in cooperation with Tanudiredja, Wibisana & Partners
3. KAP Ernst & Young (EY), in cooperation with Purwantono, Suherman & Surja
4. KAP Klynveld Peat Marwick Goerdeler (KPMG), in cooperation with KAP Sidhartha and Widjaja

To find out more about the operational variables and variable measurement of internal factors and external factors that affect audit delay can be seen in the table below:

Data Analysis Techniques

Hypothesis Testing

Multiple Linear Regression

According Sugiyono (2006: 250), multiple linear regression analysis is used to predict how the situation (rise and fall) dependent variable, if two or more independent variables as predictors manipulated (dinaik lower value). Analytical models have been designed for this study examines the effect of independent variables on the dependent variable.

Multiple linear regression equation can be formulated as follows:

$$\boxed{Y = a + b_1X_1 + b_2X_2 + b_3X_3}$$

Specification:
Y = Audit Delay
X1 = Profitability
X2 = Size Company
X3 = Reputation KAP
a = constant
b = regression coefficient

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Overview Research Object

The population used in this study is a manufacturing company located in Indonesia Stock Exchange (IDX) to see the annual report period 2012 and 2013. The sample companies was conducted by purposive sampling method, the sampling is done based on certain criteria. After going through the selection process, acquired 30 companies each year that meet the criteria of the sample, so the sample in this study as many as 60 companies. Here is a list of names of all the companies selected for the sample of this study:

Data Analysis Result

Using a sample of 30 companies, the data analysis includes descriptive statistics analysis, the classical assumption test (test data), hypothesis testing. Descriptive statistical analysis illustrates the dependent variable (audit delay) and three independent variables alleged influence (profitability, firm size, the size of the public accounting firm). Next is a description of the results of the classical assumption of multiple linear regression model and the results of hypothesis testing based on partial test (t test) and simultaneous testing (F test).

Analysis Hypothesis Testing

Analysis of Multiple Linear Regression Testing

Regression models obtained in this study are:

$$\boxed{Y = 84{,}596 - 21.556\ X_1 - 0{,}001\ X_2 - 3{,}071\ X_3}$$

Estimated Accuracy Test Analysis Model

Tabel 1
Hasil Uji Goodness of Fit

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.489[a]	.239	.198	12.733

a. Predictors: (Constant), KAP Size, Profitabililty, Firm Size

Based on the above table 1, the value R of 0.489 and adjusted R-square value of 0.198. It shows that the ability of the independent variables in explaining the variance of the dependent variable tends to be low. Seen from the Adjusted R Square which only amounted to 19.8%, so there is still a 80.2% variance of the dependent variable are still not able to explain the three variables in the research model.

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Simultaneous Analysis of Significance Test (Test F)

Tabel 2
Hasil Uji Statistik F

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2855.290	3	951.763	5.871	.001[b]
	Residual	9078.894	56	162.123		
	Total	11934.183	59			

a. Dependent Variable: Audit_Delay

Predictors: (Constant), KAP Size, Profitabililty, Firm Size

It can be seen that the value of F calculated in this study models of 5.871 with a significance level of 0.001. Based on the criteria discussed in the previous chapter, a variable that has a significant value is under α (5%) indicate that profitability, firm size, and the size of the firm simultaneously have an influence on audit delay.

Analysis of Individual Parameter Significance Tests (t test)

Tabel 3
Hasil Uji Statistik t

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	84.596	2.466		34.308	.000		
	Ukuran_Perusahaan	-.001	.000	-.353	-2.495	.016	.678	1.476
	Profitabilitas	-21.556	17.987	-.151	-1.198	.236	.857	1.167
	Ukuran_KAP	-3.071	3.887	-.105	-.790	.433	.770	1.298

a. Dependent Variable: Audit_Delay

Based on the above output, testing the hypothesis in this study can be described as follows:

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a. **Influence Factors of the Company Internal Audit delay**

In this study, we tested the company's internal factors are profitability and firm size. To determine whether there is the influence of internal factors and audit delay, it is necessary to test the hypothesis partially between the profitability of the audit delay, and the size of the company with the audit delay. The following partial test is:

1. Effect of Corporate Internal factors - The profitability of the Audit delay

Based on the above table XI can be seen that the test of significance level above the profitability variable α (5%), where profitability has significance 0.236, it is evident that the partial no significant influence between internal company - profitability with audit delay, so the hypothesis that profitability negatively affect audit delay in manufacturing companies in Indonesia Stock Exchange in 2012-2013 was rejected.

It is estimated that profitability does not affect the audit delay, due to the company's audit process which has a small profit levels did not differ with the audit process undertaken by the company with huge profit level, where both companies are experiencing the level of small and large profits will tend to speed up the audit process.

The results of this study is similar to the results of research conducted by Rachmawati (2008) and Angruningrum and Wirakusuma (2013). These results contradict research Lestari (2010) and Rosary (2012).

2. Effect of Corporate Internal factors - The size of the Company's Audit delay

Based on the above table XI can be seen that the level of significance of the test variable profitability below 5%, where the size of the company has a significance of 0.016, it is evident that the partial no significant effect between firm size and audit delay. Because the coefficient of the size of the company is negative, it can be concluded that the internal factors - the size of the company negatively affect audit delay, so the hypothesis that the size of the company negatively affect audit delay in manufacturing companies in Indonesia Stock Exchange in 2012-2013 acceptable .

According to Dyer and Mc Hugh (1975) in Utami (2006: 23), large companies tend to be punctual in the delivery of financial statements, because the company is closely monitored by the servants, investors, creditors and the government, so that large companies are likely to face pressure higher to announce earlier audit report.

The results of this research in line with the results of the research that has been done Wirakusuma (2004), Sa'adah (2013), and Yuwono (2013). These results contradict research Utami (2006), Sustainable (2010), and Sulthoni (2012), which did not reveal any significant effect between firm size and audit delay. The results of this study also inversely proportional to the results Rosary (2012) in which the size of the company has a significant positive effect on audit delay.

b. **Effect of External Factors Company - The size of the Audit Firm delay In this study,** external factors were tested only the size of the firm. To determine whether there is the influence of external factors and audit delay, it is necessary to test the hypothesis partially on the size of the firm to audit delay. Here's a partial test is:

1. Effect of External Factors Company - The size of the Audit Firm delay

Based on the above table can be seen that the test of significance level above the firm size variable α (5%), where the size of the firm has a 0.433 significance, it is evident that the partial no significant influence of external factors - the size of the

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firm to audit delay, so that the hypothesis that the size of the firm negatively affect audit delay in manufacturing companies in Indonesia Stock Exchange in 2012-2013 was rejected.

It is estimated that the size of the firm does not affect the audit delay, due to both the firm that is affiliated with the big four and KAP not afiliated with the big four would like to provide audit better services.

The results of this study is similar to the results of research conducted by Utami (2006). These results contradict research Rachmawati (2008) and Lestari (2010) in which the Firm size has an influence on audit delay, and Sulthoni (2012) in which the size of KAP positive effect on audit delay.

Conclusions

Based on the research and discussion that has been done, it is concluded as follows:

1. Internal factors companies - profitability is partially no effect on audit delay.
2. The company's internal factors - size company partially negatively affect audit delay.
3. The external factors - the size of the partial public accounting firm has no effect on audit delay.
4. Internal and external factors simultaneously affect the audit delay by 19.8%, the rest is influenced by other factors.

Suggestion

Based on the conclusions that have been described, researchers gave some advice, namely:

1. For further research, it is advisable to variables that are thought to affect audit delay in order to obtain a better explanation of the phenomenon is also expanding the scope of the companies that were sampled by adding the category of sample firms.
2. For the auditors, it is suggested that in order to improve its performance audit implementation running on time.
3. For public companies, in order to publish audited financial statements timely manner so that neither party feels aggrieved.
4. For investors, it is advisable to pay attention to the size of the company before investing because of the size of the company has a negative effect on audit delay. The larger the company, the faster the auditors in completing its audit work.

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