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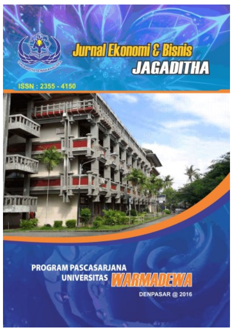

The Factors Affecting Indonesian Banking Companies' Audit Report Lag

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The Factors Affecting Indonesian Banking Companies' Audit Report Lag

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Abstract—The main objective of this article is to identify the occurrence of audit report lag by examining several financial ratios, auditors and firm size. All research data were obtained by accessing the annual reports of banking companies in the capital market. Data were collected, processed and analyzed with the help of software using logistic regression tests. Based on the tests carried out, it can be explained that audit report lag can be minimized by increasing or improving the company's profitability, where the test shows a negative influence between profitability and audit report lag. For solvency testing, the audit committee, auditor reputation and firm size do not show a significant influence on the occurrence of audit report lag.

Keywords: Financial ratios; audit committee and reputation; firm size; audit report lag

Introduction

Audit report lag is the time period between the closing date and the signing date of the independent audit report (Ginting & Hutabarat, 2022). The quality of financial reporting can be assessed from the timeliness of the delivery of financial reports which play an important role in decision making (Siregar & Sujiman, 2021). With the increasing number of companies that have gone public, companies must report their financial reports on time, this is because company information can be used for decision-making information by investors.

Delays in submitting audit reports can cause complex problems, ranging from negative speculation to information that cannot be used properly by users. This needs to be considered by various business entities from all sectors. Looking at the various sectors listed on the Indonesian capital market, audit report lag was found in one of the most important sectors, namely banking. During 2021 to 2022, there were no delays in submitting audit reports in the related sector, while in 2023 data showed that there were three banking companies that experienced delays in submitting audit reports, namely Bank Amar Indonesia Tbk, Bank KB Bukopin Tbk and Bank Jtrust Indonesia Tbk which were subject to written warning sanctions I with the number Peng-S-00012/BEI.PLP/04-2024.

The audit report lag phenomenon has been widely explored by various studies by examining factors that are theoretically considered to be able to influence the occurrence of audit report lag. Dedewi & Yusuf (2023) hypothesize that financial ratios such as solvency and profitability can influence the occurrence of audit report lag, although testing shows that only solvency can influence audit report lag. Senduk et al (2023) used different financial ratios, namely leverage and profitability, in their testing and found that profitability can influence audit report lag in their research subjects, namely companies from various sectors on the Indonesia Stock Exchange. Research with testing factors from the audit side such as Pertiwi (2019) used auditor reputation and opinions produced by auditors to be tested, but only auditor reputation gave significant results that the higher the auditor's reputation in the audit process, the more careful they are in reporting audit results, so that auditor reputation

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has a positive effect on audit report lag. Hia et al (2023) used different audit aspects, namely the audit committee and firm size, where testing showed that the existence of an audit committee was able to influence audit report lag while firm size had no effect. This is different from the findings of Anton & Christy (2023) who stated that although firm size is often measured using assets, testing shows that firm size can increase the likelihood of audit report lag. Based on these findings, it can be concluded that audit report lag research can help develop empirical literacy that functions as information for business entities, users of capital market reports, and auditors as implementers so that they can avoid audit report lag by considering factors that are empirically proven to have an influence on the publication of audit results.

The audit report lag that occurred in 2023 related to the delay in the issuance of audited financial reports involving three large banking companies, had a significant impact not only on related entities but also external parties who depend on company information. The issue of audit report lag has always been raised as a research topic considering the importance of published information and in line with the increasing segmentation of investors every year in the capital market. However, there is a gap in the literature regarding an in-depth understanding of the various things that can influence the occurrence of audit report delays. Therefore, this study is important to be conducted with the aim of updating the findings and comprehensively and scientifically identifying the factors that can influence audit report lag from the financial side using profitability and solvency, from the audit side, namely the existence of an audit committee and the auditor's reputation to the size of the company.

Concept and Hypothesis

Compliance theory

The theory of obedience was proposed by Milgram (1963). This theory explains a condition where a person obeys orders or rules that have been set (Lunenburg, 2012). There are two perspectives in sociological literature regarding compliance with the law, namely instrumental and normative. The instrumental perspective assumes that individuals are generally driven by personal desires and responses to behavioral changes, while the normative perspective pays attention to morality and opposes personal interests. Someone who is obedient means consistent with the applicable norms, so that normative commitment through legitimacy is obedience to the regulations made by lawmakers who have the authority to dictate behavior (Abdillah, et al., 2019).

This compliance theory is related to the delay in audit reports due to situations where companies are required to comply with submitting financial reports. Due to the demands for compliance with timely submission of financial reports, Indonesia has issued several regulations, one of which is the Financial Services Authority Regulation Number 14/ PJOK.04/2022 which regulates the deadline for submitting financial reports to the public. Legally, this regulation requires every individual or organization (public company) listed on the Indonesian capital market to comply with the timely submission of financial reports to the public (Arumningtyas & Ramadhan, 2019).

Delay in Audit Report

The delay in audit reports can affect the quality of financial reports because the delay in audit reports indicates that the information provided is still new and not outdated and the new information will indicate that the financial report is good. The delay in issuing financial reports can be an indication of problems in the financial reports so that it takes a long time to complete the financial reports and with the audit phase (phase on audit) in accordance with field work standards which state that audits must be carried out with careful planning and collection of adequate tools in the proof process will take a long time as a result public accountants can delay the issuance of audit reports.

Financial Ratios (Profitability & Solvency)

According to Kasmir (2019:198), profitability is a ratio to assess a company's ability to make a profit. This ratio also provides a measure of the level of effectiveness of a company's management. This is indicated by the profit generated from sales and investment income. Based on these two definitions, it can be concluded that profitability is the level of a company's ability to generate net profit based on a certain level of assets for one year as stated in the financial statements. Therefore, profit is good news and indicates success in making a profit for a company. The audit process will take a long time if the company experiences losses with low profitability, while companies with high profitability will be able to publish financial reports on time because they are considered to be able to increase the company's value in the eyes of investors and parties in need, so that the audit report lag will be shorter. This explanation is in line with the findings of Herawaty (2020), Fadrul et al (2021), Sunarsih et al (2021), Niamianti et al (2019) and Artaningrum & Wasita (2020) which show that profitability has a negative effect on audit report lag.

H1: Profitability can minimize audit report delays.

The solvency or leverage ratio is a ratio used to measure the extent to which a company's assets are financed by debt. How much debt burden is borne by the company compared to its assets. Broadly speaking, it can be said that the solvency ratio is used to measure a company's ability to pay all its obligations, both short-term and long-term, if the company is dissolved (liquidated). High risk can indicate the possibility that the company will not be able to pay its obligations in the form of principal or interest. The solvency ratio is a ratio used to measure a company's ability to meet its long-term obligations. A bankrupt company is a company whose debt is greater than its assets. However, it should be understood that this does not mean that a company is insolvent but rather liquid but cannot carry out its activities because the liquidity it has allows the company to pay its debts quickly and accurately (Yanto & Rahmawati, 2019). The results of Tarigan's (2023) test show that solvency has a positive effect on audit report lag.

H2: Solvency can increase the occurrence of audit report delays.

Audit Committee

The Audit Committee is a committee tasked with overseeing audit activities in a company, including planning and preparing financial reports and the audit process carried out by auditors. The audit committee is responsible for overseeing various management activities related to the company's financial reporting. To reduce errors and increase auditor confidence that the financial statements are presented correctly, the audit committee must be able to ensure that the financial statements are presented fairly. It can be said that the audit committee has a fairly large role in improving financial reporting (Wandrianto et al. 2021).

The Audit Committee consists of at least 3 members, one of whom is an independent commissioner who also serves as the chairman of the audit committee, while the other members are independent external parties, at least one of whom has expertise in accounting and finance. The more members of a company's audit committee, the shorter the time needed to complete the financial report audit. This is because the company can minimize delays in publishing financial reports to the public, because the audit committee members who work in a company can determine how long it will take to complete the financial report audit process in the company. This is in line with the results of research by Hia et al (2023) which states that the audit committee has a negative effect on audit report lag.

H3: The audit committee is able to minimize the occurrence of delays in audit reports.

Auditor Reputation

Public financial reports, before being published, must be audited by an independent auditor to provide assurance of the fairness of presentation, including the completeness of disclosures. The reputation of the auditing firm has a significant influence on the level of investor confidence in the financial reports produced. Based on available data, the majority of public companies listed on the Indonesia Stock Exchange (IDX) are audited by Public Accounting Firms (KAP) affiliated with Large KAPs. The four large Public Accounting Firms (KAP) generally have greater resources so they can complete audits faster. This is because a higher quality KAP can mean a better understanding of capital market regulations, so a higher quality KAP will encourage its clients to provide better mandatory disclosures. Companies that use the services of large accounting firms tend to be more timely in completing financial reports. The results of previous studies that support this are studies conducted by Tamba and Sipahutar (2022) and Arumningtyas & Ramadhan (2019) showing that auditor reputation has a negative effect on audit report lag.

H4: Auditor reputation can minimize audit report delays.

Firm size

Firm size according to Octafilia (2019) is the size of a company that can be measured based on its nominal value, such as using the amount of assets (total assets), the amount of sales in one year of the sales period, the number of employees and the total book value of the company. Total assets are assets or assets owned by the company in a certain period (Kasmir, 2019). The size of a company can be seen from the total assets, total sales and is influenced by the operational activities and intensity of the company. The larger the company's assets, the faster the company will publish audited financial statements. Likewise, the larger the assets or net sales, the greater the capital invested, while the more sales, the more money turnover in the company. According to the decision of the chairman of Bapepam Number Kep-11 / PM / 1997, it is explained that medium and small companies are legal entities that have a total asset value of no more than one hundred billion rupiah, while large companies are legal entities that have a total asset value of more than one hundred billion rupiah. Niamianti et al (2019) showed that firm size has a negative effect on audit report lag.

H5: Firm size can minimize audit report delays.

Method

This study is an associative quantitative study, which tests cause and effect using one or more test variables. The factors tested are financial ratios using profitability and solvency, audit committee, auditor reputation and firm size. Data collection was carried out by collecting annual reports of banking companies that have been published using observation years starting from 2021 to 2023. The total number of banking companies (population) is 47 banking companies through sample selection. A total of 2 banking companies could not be used because complete financial reports could not be found, so the total sample used was 45 banking companies listed on the Indonesia Stock Exchange.

Data were collected and analyzed using software through logistic regression testing. Each variable tested used measurements that can be seen in Table 1 below:

Table 1. Measurement Variables

NO.	Variables	Measurement
1	Delay in Audit Report	Example Code 1: > 90 days Code 0: < 90 days
2	Profitability	Return on Assets
3	Solvency	Debt to Asset Ratio
4	Audit Committee	Σcommittee □□□□□
5	Auditor Reputation	Example Code 1: Big Four Code 0: Not in the top four
6	Firm size	Total Assets

Results and Discussion

Hosmer and Lemesh Test Suitability

The suitability test of the regression model was evaluated using Hosmer and Lemeshow. which is measured by the chi square value. This model is to test the null hypothesis, namely whether the empirical data is consistent with the model (there is no difference between the model and the data so that the model can be said to be fit) (Ghozali, 2018:333).

Table 2. Hosmer and Lemeshow Test

Meadow	this square	df	signature
1	5.365	8	0.718

The above test shows that the statistical value of the Hosmer and Lemeshow goodness-of-fit test is basically 5.365. The test results show a significance probability value of 0.718 which is above 0.05. This indicates that the regression model is worthy of further analysis because there is no significant difference between the predicted classification and the observed classification.

Overall Model Fit Test

To assess the overall model suitability, the Likelihood function is used. Likelihood L is the probability that the hypothesized model describes the input data (Ghozali, 2018:332).

Table 3. Overall Model Fit Test Iteration History a,b,c

Recurrence		-2 log probability	Constant Coefficient
Step 0	1	66.685 million	-1,793
	2	56,082 people	-2,535
	3	55,081	-2,852
	4	55,062 people	-2.905
	5	55,062 people	-2.906
	6	55,062 people	-2.906

The table above explains that the initial number of -2 Log likelihood Block Number = 0 is 66,685, while the number of -2 Log likelihood Block Number = 1 is 56,082. The decrease in the likelihood of -2 Log Likelihood Block indicates a better regression model or in other words the hypothesized model fits the data.

R Nagelkerke Square

The determination coefficient in logistic regression is seen from the Nagelkerke R

Square, because the Nagelkerke R Square value is a modification of the Cox and Snell coefficients to ensure that the value will vary from 0 (zero) to 1 (one).

Table 4. Summary of the Nagelkerke R Square Model

Stepping	-2 log probability	Cox & Snell R Square	Nails R Square
1	47.610a	0.054 years	0.160

The Nagelkarke R square value is 0.160, which means that the audit report lag can be explained by the variables of profitability, solvency, audit committee, firm size and auditor reputation by 16%, while the remaining 84% is explained by other variables not used in this study.

Classification Matrix

The classification matrix is used to explain the strength of the regression model in predicting the possibility of delays in audit reports carried out by the company.

Table 5. Classification Table

	Observed	Estimated ARL 0.00	1.00	Percentage Correct
Step 1	Rp 0.00	1.28	number 0	100.0
	1.00	7	number 0	0.0
	Overall Percentage			94.8

The table above shows the number of samples that have the category of the reference dependent variable or code 1, namely "experiencing audit report lag." as many as 7 companies while those "not experiencing audit report lag" as many as 128 companies. The total sample of this study is 135 companies so that the overall percentage value before the independent variables are entered into the CBSR model = 94.8. Of the 135 companies experiencing audit report lag, the Analysis was only able to predict 7 companies (percentage of truth 0%), while of the 128 companies that did not experience audit report lag, the Analysis was able to predict 128 companies, so the percentage of truth is 100%.

Logistic Regression

The model parameter estimates can be seen in the output variables in the equation which shows the regression coefficient values and their significance levels.

Table 6. Logistic Regression Results

	B	IF	Forest	df	Signature	Exp (B)
Prof.	-21,077	10,517 people	4.017	1	0.045	0.000
Solution	0.775 years	2.110	0.135	1	0.713	2.170
Audit Com	-0.467	0.518	0.813	1	0.367 years	0.627
Reputation	0.000	0.003	0.016	1	0.898	1,000
Firm size	-1,947	1,334	2.132	1	0.144 years	0.143
Constant	-1.394	2.226	0.392	1	0.531	0.248

Logistic regression can be used to conclude the relationship between the factors tested. The columns used in this test include B and significance scores, the effect can occur if the significance is less than or equal to 0.05. Based on the tests that have been carried out, it can be concluded that only profitability shows an effect on audit report lag while solvency, reputation and auditor committee, and firm size do not affect audit report lag in banking companies, with the following discussion:

The significance of the profitability test shows that there is significance and a negative sign on the coefficient, this proves that the formulated hypothesis is in accordance with the test results where profitability is able to minimize the occurrence of audit report lag. This can be interpreted that companies that have high profitability will not delay in issuing financial reports, so that the company can provide good news to parties who need financial reports. Therefore, profit is one of the good news and shows success in obtaining profits for a company. Companies with high profitability usually have more skilled and more organized finance teams, so they can prepare financial reports faster and more completely. This makes it easier for auditors to access the necessary data and speed up the verification process. In addition, companies that are more profitable and more motivated to complete audits quickly in order to use the results of the audit report in making strategic business decisions. So, companies that have high profitability tend to have short audit report lags. This supports the findings of Ayuningtyas & Riduwan (2020) and Fadrul et al (2021).

Solvency does not show a relationship with the occurrence of audit report delays. Although the company has obligations for its debts to creditors, this does not prevent the company from completing its financial statement audit. Therefore, if the company's management can explain the cause of the company's high debt to the total assets owned by the company, then the company's debt is high or low. The audit itself is a process that involves verification and in-depth examination of a company's financial statements where the auditor not only checks solvency but also ensures that the information recorded is correct and complete. The length of the audit is also more influenced by technical factors, such as transaction complexity, availability and completeness of documents, and internal company preparation. The audit process takes time to ensure the accuracy and completeness of the information presented, regardless of how solvent the company is. Although solvency indicates financial stability, it is not one of the factors that influences audit report delays. This finding supports the research of Anton & Christy (2023), Agustina & Jaeni (2022) and Tamba & Sipahutar (2022).

The audit committee has no influence on the delay of the audit report. An audit committee with three members and an audit committee with four members will not affect the financial statement audit process. This can happen because the role of the audit committee is more focused on supervising the quality of financial statements than on accelerating the audit process. In addition, the audit committee is not directly involved in the audit implementation process that takes time, such as data verification and in-depth examination of financial statements. The audit process itself focuses more on the accuracy of financial statements, the complexity of transactions, and the availability and completeness of documents required for verification. Therefore, although the audit committee is important in maintaining the quality of supervision, they do not affect the duration of time required to complete the audit. This finding is in line with Shinta & Satyawan (2021) and Sunarsih et al (2021).

The significance of the auditor's reputation test showed no influence. The explanation for this result can be because each sample company studied has used a credible and professional KAP in carrying out audit work and the role of standard audit operating procedures in conducting financial statement audits so that it does not affect the length or shortness of time in the audit report lag. The length of the audit depends more on the complexity of the financial statements and the technical steps that must be taken during the audit process. Although the big four accounting firms are known to have greater experience and resources, each auditor must still follow the same audit procedures, such as in-depth transaction verification, examination of supporting documents, and evaluation of the company's internal controls, all of which take time. This process cannot be accelerated simply because of the auditor's reputation, because the main focus of the audit is to ensure accuracy and compliance with applicable accounting standards. So, the reputation of the auditor, both Big Four KAP and Non-Big Four KAP, does not affect the completion time of the financial statement audit, so the auditor's reputation cannot be based solely on the big name of the KAP. This finding supports the research results of Fadrul et al. (2019) and Saputri, et al (2021).

The absence of influence is also shown in the results of the firm size test. This shows that the size of the company as seen from the company's wealth or assets does not affect the audit completion period (audit report lag) so that the accuracy of the delivery of financial reports is not affected by the size of the company. The audit process in large and small companies, auditors still carry out the audit process in the same way and in accordance with the Public Accountant Professional Standards. The length of the audit is more influenced by technical and administrative factors in the audit process itself. Although large companies usually have more transactions and documents to audit, this does not always mean that the audit will take longer. Conversely, small companies that have simpler financial reports can also experience delays if there are problems with data availability or report quality. The audit focuses more on the verification process and accuracy of financial reports that require thoroughness and in-depth examination, regardless of firm size. In addition, the efficiency of the audit team and the complexity of the financial statements affect the time required more than the size of the company. These results are supported by previous findings in the papers of Rahayu, et al (2021).

Conclusion

This study is a quantitative and associative study that aims to test several factors that can influence certain phenomena specifically. Testing factors that can influence audit report delays include the use of financial ratios such as profitability and solvency, from the audit side involving the audit committee and the auditor's reputation and the size of the company itself. A series of tests found that only profitability is empirically able to minimize audit report delays in banking companies that have gone public. Other factors such as solvency, audit committee, auditor reputation and firm size empirically do not show a significant influence on the audit report lag phenomenon. These results update research related to audit report delays. The lack of influence from the other 4 factors tested can occur because audit report delays in a company can be influenced by various factors such as financial difficulties or operational complexity.

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