

**THE EFFECT OF AUDIT TENURE, COMPANY SIZE, AND AUDIT DELAY ON AUDIT QUALITY (STUDY ON NON-FINANCIAL SECTOR LISTED ON IDX FOR THE 2019-2021 PERIOD)**

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**ABSTRAK**

Tujuan Penelitian adalah untuk melihat dan mengetahui pengaruh dari audit tenure, ukuran perusahaan dan audit delay terhadap kualitas audit di perusahaan non keuangan yang terdaftar di BEI periode 2019-2021. penelitian ini memakai metode kuantitatif, sampel yang dipakai sebanyak 25 perusahaan dengan memakai metode purpose sampling yang berjumlah 75 data. teknik yang dipakai pada penelitian ini adalah teknik statistik deskripsi, uji hipotesis, uji koefisien determinasi, uji asumsi klasik dan juga regresi linear berganda. hasil penelitian mengungkapkan adanya pengaruh yang signifikan dari audit tenure, ukuran perusahaan dan audit delay terhadap kualitas audi pada perusahaan non keuangan yang terdaftar di bursa efek indonesia.

**Kata Kunci:** Audit Delay, Audit Tenure, Kualitas Audit, Ukuran perusahaan

**ABSTRACT**

*This study is was to see and determine the effect of audit tenure, company size and audit delay on audit quality in non-financial companies listed on the IDX for the 2019-2021 period. This study uses quantitative methods, the sample used is 25 companies using the purpose sampling method, totaling 75 data. The techniques used in this research are descriptive statistical techniques, hypothesis testing, coefficient of determination test, classical assumption test and also multiple linear regression. The results of the study reveal that there is a significant effect of audit tenure, company size and audit delay on audit quality in non-financial companies listed on the indonesian stock exchange.*

**Keywords:** Audit Delay, Tenure Audit, Audit Quality, Company Size

**INTRODUCTION**

The high competition between companies increases the interest in public accountants' services. Therefore, a company entrusts checking its financial statements to trustworthy and not misleading auditors (Pangaribuan & Simbolon, 2016). It is expected that each auditor can independently assess the information on audit results presented by the company's management in its financial statements to produce a quality financial report for decision-makers from financial statements (Kristianto & Pangaribuan, 2022). Therefore, financial statements are very much needed for users and certain parties in making decisions. According to (Berikang et al., 2018), the auditor's assessment can be trusted by the public because it is considered impartial or independent of the financial statements provided by the company.

Research from (Khudhair et al., 2018) explains that from state law, audits can strengthen the facts because auditors can be relied on and also trusted in terms of presentation of financial statements, so presenting audit results must have a quality that is considered when the results of the financial statements produced are not of high quality, it will significantly affect the users of these financial statements, one of which is investors who use financial statements as a basis for making decisions.

In the case that happened was reported (CNN Indonesia, 2018), it was found that PT Sunprima Nusantara Financing (SNP Finance) was proven by the financial services authority (OJK) that the company deliberately manipulated its financial statements. In these cases, the official public accountants

issue a fair audit opinion report without appearing against PT SNP Finance. This is not by following the facts found by the OJK, which says that SNP Finance can have minus equity, resulting in unfavorable financial conditions, so that as a result of it is the poor quality audit report that hurts harms and many parties, especially the shareholders who rely on the company's audit report.

Research (Harahap, 2015) states that the quality of audit results is a process of examining, reporting, and controlling audit work that can be carried out by auditors because, according to research (Muren & Pangaribuan, 2022), auditors have a responsibility in the audit process based on the facts of the opinion on the financial statements provided so that the auditor is responsible for the audit report it produces.

According to Shockley in research, the audit period is the period of granting by a Public Accounting Firm (Buchori & Budiantoro, 2019). The audit period has an impact on the quality of audit results because the rate of the audit will decrease when the auditor's tenure is too long, this is shown by research by (Lee & Sukartha, 2017) which states that tenure audits affect audit quality, but research from (Yolanda, 2019) says that tenure audits do no effect on the quality of audit results.

Company size is the company's scale according to the classification of the size of a company. The amount of income, total assets, employees, and total capital can be seen. The larger the payment, the number of employees, and the company's total money, the stronger the company's condition, according to Basyaib (Aisyah, 2017). This research is supported by (Suhartanti & Asyik, 2015) and (Luthfisahar, 2017), who states that firm size affects audit quality. However, it differs from research by (Febrianty, 2015) and (Hasanah & Putri, 2018b), which says that firm size does not affect audit quality.

Audit Delay, according to (Puryati, 2020), is the time required by the auditor to produce an audit report on the financial statements the financial management prepares. Meanwhile, according to (Herianti, 2016), an audit delay is a time to complete the audit of the analyzed financial statements from the closing date of the financial year to the date of issuance of the audit report. This delay in submitting financial information to the Indonesian stock exchange (Suyanto et al., 2018) revealed that audit delay affects audit quality, while research from (Darmayanti et al., 2015) says that audit delay does not affect audit quality.

The author chooses research on non-financial companies because researchers want to focus on only one sector. After all, non-financial companies are more extensive in the disclosure of variables. There are also many corporate sectors except the financial sector.

The author wants to develop existing research by investigating whether audit tenure, company size, and audit delay can affect audit quality in companies listed on the Indonesian stock exchange. Because evidence from research has found gaps and contradictory or inconsistent phenomena regarding the relationship between audit tenure, company size, and audit delay with audit quality, so the authors choose to conduct a study entitled: "The Effect of Audit Tenure, Company Size, and Audit Delay on Audit Quality. (Studies on non-financial sectors listed on the IDX for 2019-2021)."

## LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

### Audit Quality

The quality of audit results is a process against standards of inspection, implementation, reporting, and control of work in the audit process that the auditor can account for because financial

statements are needed for users and certain parties in making decisions. Because when the results of the financial statements produced are not of high quality, it will significantly affect the users of these financial statements, one of which is investors who use financial statements as a basis for making decisions.

### **Effect of Tenure Audit on Audit Quality**

A relationship between the auditor and the client for a long time can lead to a loss of independence from the auditor. The loss of this attitude can be seen in the increasingly tricky auditors providing going concern audit opinions (Hasanah & Putri, 2018a). Meanwhile, according to (Kurniasih & Rohman 2014), a short engagement period between the auditor and the client can lead to a lack of knowledge about the client, so audit quality is low. Then according to Shockley in his research (Buchori & Budiantoro, 2019), Audit tenure is the length of time provided by audit services from a Public Accounting Firm.

Research conducted by (Lee & Sukartha, 2017) (Jannah, 2019) and (Rizkiani & Nurbaiti, 2019) states that audit tenure affects audit quality, while research from (Yolanda et al., 2019) and (Panjaitan & Chariri, 2014) states that audit tenure does not affect the quality of audit results. From the explanation above, the researcher concludes that the hypothesis to be proposed is;

**H1:** audit tenure has a positive effect on the quality of audit results

### **The Effect of Firm Size on Audit Quality**

The size of a company that is continuously increasing can result in an increasing number of conflicts within the agency so that it can increase the demand for differences in auditor quality (Nugrahanti & Darsono, 2014).

Large companies, in general, will get much attention from external parties such as investors, analysts, and the government. Therefore, the company will take action to avoid fluctuations in profits that are too high because a drastic increase in profit can cause an increase in tax obligations. Companies will tend to try to report stable profits every year, according to Yatulhusna (Buchori & Budiantoro, 2019).

Research conducted by (Suhartanti & Asyik, 2015) and (Luthfisahar, 2017) states that company size affects audit quality, while research from (Febrianty 2015) and (Hasanah & Putri, 2018a) says that company size does not affect audit quality. From the explanation above, the researcher concludes that the hypothesis to be proposed is;

**H2:** firm size has a positive effect on the quality of audit results

### **Effect of Audit Delay on Audit Quality**

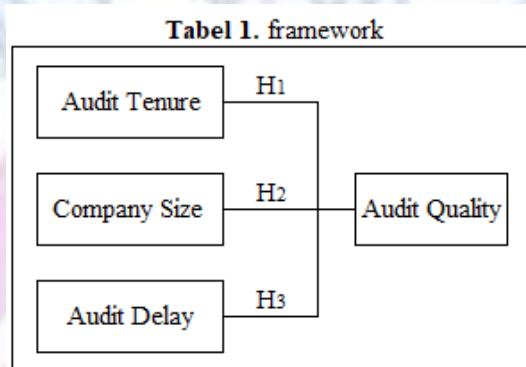
Audit delay is the audit completion time calculated from the book's closing date until the date of the published audit report (Marbun & Simbolon, 2021). Kep-306/BEJ/07-2004 if the company is obliged to publish an annual audit report no later than the end of the third month or about 90 days from the closing date of the book, if it exceeds the specified time limit, it will be sanctioned by applicable regulations.

Research conducted by (Suyanto, 2018) reveals that audit delay affects audit quality, while research from (Darmayanti, 2015) says that audit delay does not affect audit quality. From the explanation above, the researcher concludes that the hypothesis to be proposed is;

**H3:** Audit Delay has a positive effect on the quality of audit results

## Framework

Based on the results of the explanation of the framework above, this study will examine the effect of Audit Tenure, Company Size, and Audit Delay on Audit Quality in non-financial sector companies listed on the IDX for the 2019-2021 period, which is described as follows:



## RESEARCH METHODS

### Type of Research

The research method used by the author is a quantitative type of research. The researcher uses secondary data, the basis for written research data information. The object of this research comes from the financial statements of non-financial companies on the Indonesian stock exchange for 2019 to 2021. This data is obtained through the website of the Indonesian stock exchange [www.idx.com](http://www.idx.com). The research sample was selected for three years of research so that there were as many as 75 data, while the method used was the purposive sampling method, which had based on specific criteria.

### Tenure Audit (X1)

Audit tenure is the length of time provided by audit services from a Public Accounting Firm. Audit tenure impacts the quality of audit results because the quality of audit will decrease when the tenure of the auditor is too long, but if the tenure is too short, it can lead to a lack of knowledge about the client and low audacity.

Audit tenure can be measured by the years a KAP audits companies in sequence (Hasanah and Putri, 2018). in the first year of the audit engagement, it can be assigned a number 1, and then for the following year, it is added with a number 1. Then, if there is a change of auditors, the calculation will start again from the beginning.

### Company size (X2)

Company size is the company's scale according to the classification of the size of a company. The amount of income, total assets, number of employees, and total capital of the company can be seen. The

larger the income, the number of employees, and the company's total capital, the stronger the company's condition, according to Basyaib (Aisyah, 2017). company size is measured using the logarithm of the total assets owned by the company. The logarithm used by the researcher is;

$$\text{Company size} = \ln(\text{Total Assets})$$

### **Audit Delay (X3)**

According to (Puryati, 2020), an audit delay is a time required by the auditor to produce an audit report on the financial statements that the financial management has prepared. According to (Kurniawan, 2017), audit delay can be measured as follows;

$$\text{Audit Delay} = \text{Audit Report Date} - \text{Financial Report Date}$$

### **Audit Quality (Y)**

Audit quality is measured using a dummy variable. According to research from (Herianti & Suryani, 2016), the quality of the auditors in this study can be divided into two large groups, namely large KAPs and small KAPs. Large KAPs are KAPs already affiliated with the Big Four, while small KAPs are KAPs that are not affiliated with the big four. Big KAPs such as Pricewaterhouse Coopers, which is affiliated with KAP Haryanto and Partners, Ernest and Young, which is affiliated with KAP Purwanto and KAP Sarwoko and Sandjaja, Deloitte which is affiliated with KAP Osman Ramli Satrio and Rekan and then KPMG which is affiliated with KAP Siddharta and Widjaya. If a Big Four KAP audits the listed company, it is given a value of 1, but if a non-Big Four KAP audits it, it is given a value of 0.

### **Audit Delay (X3)**

The type of research used by the author is quantitative research. The author aims to analyze the effect of Audit Tenure, Firm Size, and Audit Delay on Audit Quality using multiple linear analyses supported by the SPSS version 25 program. The regression model used by the researcher is;

$$Y = a + b1X1 + b2X2 + b3X3 + b4X4 + e$$

Information:

Y = Audit Quality

A = Constant value

B = Coefficient

X1 = Tenure Audit

X2 = Company Size

X3 = Audit Delay

E = Standard error

## **RESEARCH RESULTS AND DISCUSSION**

The results and discussion also focus on descriptive statistics, multicollinearity tests, heteroscedasticity tests, autocorrelation tests, standard probability plot tests, partial T-tests, and simultaneous F-tests.

### Descriptive statistics

**Tabel 2.** Descriptive Statistics

	N	Min.	Max.	Mean	Std. Dev
Audit Tenure	75	1	14	6,88	4,268
Audit Delay	75	29	182	91,19	26,298
Ukuran Perusahaan	75	26	33	29,06	1,790
Kualitas Audit	75	0	1	0,33	0,475
Valid N (listwise)	75				

source: processed data

From the statistics above, we can see that in this study, 75 data samples (N) from non-financial companies listed on the Indonesia Stock Exchange for the 2019-2021 period met the criteria in the study. The dependent variable used in this study is audit quality using a dummy. , has a minimum value of 0 and a maximum value of 1.

The audit tenure variable is calculated based on the period the accounting firm audits the same company. It can be like that the minimum value is 1, and the maximum value is 14. it means that the shortest audit tenure is one year and the longest audit tenure is 14 years. The average value of the audit tenure variable is 6.88, with a standard deviation of 4.268, which indicates the average audit tenure is six years and eight months and with a variability level of 4.268.

The highest audit delay value is 182 days at PT Indofarma Tbk, and the lowest is 29 days at Unilever Indonesia Tbk. Companies, on average, submit the results of audited financial statements for 91 days.

Firm size has a proxy with total assets having an average of 29.06 and a standard deviation of 1.790, with the lowest value of 26 and the highest value of 33. It can be said that companies with total assets below 29.06 are on a smaller scale than companies with total logarithms assets over 29.06. bold.

### Multicollinearity Test

**Tabel 3.** Coefficients<sup>a</sup>

Model	Collinearity Statistics	
	Tolerance	VIF
1 Audit Tenure	0,907	1,102
Audit Delay	0,837	1,195
Ukuran Perusahaan	0,904	1,107

a. Dependent Variable: Kualitas Audit

source: processed data

Based on the results of the multicollinearity test, if the tolerance value is  $> 0.1$  and the VIF value is  $< 10$ , it can be concluded that the audit tenure tolerance value is  $0.907 > 0.1$ , then the VIF value is  $1.102 < 10$ . The audit delay tolerance value is  $0.837 > 0.1$  then the VIF value is  $1.195 < 10$ . and the tolerance value of company size is  $0.904 > 0.1$  then the VIF value is  $1.107 < 10$ . So it can be concluded that the data used in this study did not have problems in the multicollinearity test.

### Autocorrelation Test

**Tabel 5.** Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error Estimate	Durbin-Watson
1	.506 <sup>a</sup>	0,256	0,225	0,418	2,512

a. Predictors: (Constant), Ukuran Perusahaan,

Audit Tenure, Audit Delay

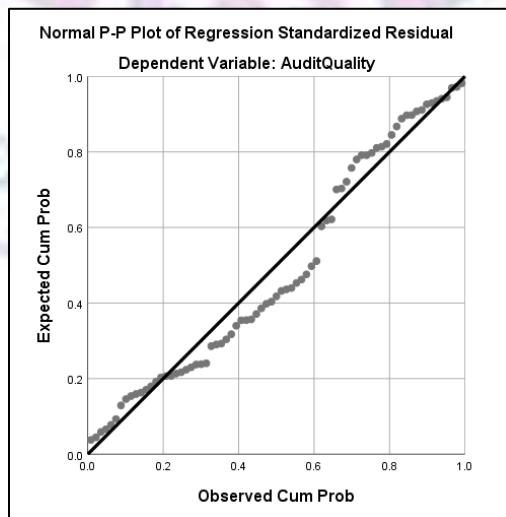
b. Dependent Variable: Kualitas Audit

source: processed data

The autocorrelation test showed no symptoms when the value of  $DW > dU$  and  $DW < 4-dU$ , based on the table  $DW$ , the value of  $dL = 1.5432$ ,  $dU = 1.7092$ . As for the table above, the value of Durbin Watson ( $DW$ ) is 2,512, while the value of  $n=75$  and  $K=3$ . The results obtained based on the table above are  $2.512 > 1.7092$  and  $2.512 > 2.2908$ , which means that there are no symptoms in the autocorrelation test.

### Normal Probability Plot Test

**Tabel 7.** Normal P-Plot Test



From the table above, we can see that the spread to the points spreads around the axis of the diagonal line. It can be concluded that the spread is not too far past the diagonal line, meaning that the graph has a regular distribution pattern and that the regression model meets normality.

**T-partial test****Tabel 4.** Coefficients<sup>a</sup>

Model	Unstd. Coefficients		Beta	t	Sig.
	B	Std. Error			
1 (Constant)	-1,54	0,905		-1,70	0,093
Audit Tenure	0,03	0,012	0,249	2,32	0,023
Audit Delay	0,00	0,002	-0,207	-1,85	0,069
Ukuran Perusahaan	0,07	0,029	0,263	2,44	0,017

a. Dependent Variable: Kualitas Audit

source: processed data

The test results from the partial T can be said to have no problems if the significance is  $< 0.05$ . we can see from the table above that the significance value of audit tenure is  $0.023 < 0.05$ , which means it significantly affects audit quality. The significance value of audit delay is  $0.069 > 0.05$ , which means that it has no significant effect on audit quality. The significance value of company size is  $0.017 < 0.05$ , which means it significantly affects audit quality.

**Simultaneous F-Test****Tabel 6.** ANOVA<sup>a</sup>

Model	Sum of Squares		Mean Square	F	Sig.
		df			
1 Regression	4,267	3	1,422	8,144	.000 <sup>b</sup>
Residual	12,400	71	0,175		
Total	16,667	74			

a. Dependent Variable: Kualitas Audit

b. Predictors: (Constant), Ukuran Perusahaan, Audit Tenure, Audit Delay

source: processed data

Based on the data table above, it is known that the value of F obtained is 8144, and the value of F table with  $A=5\%$  and  $df=(k-1)=(3-1)=2$  and  $df2=(n-k)=(75-1)=74$ , F table obtained is 3.12. Thus  $F_{count} > F_{table}$  ( $8.144 > 3.12$ ), then it can be seen from the probability value of the data is  $0.000 < 0.05$ , explaining that Audit Tenure, Company size, and Audit Delay have a significant influence on the value of audit quality.

**Effect of Tenure Audit on Audit Quality**

According to Shockley in his research, audit tenure is the length of time provided by audit services from a Public Accounting Firm (Buchori & Budiantoro, 2019).

Based on the results of research that has been carried out with the Partial T-test, a significant value of the Audit Tenure is  $0.023 < 0.05$ , which indicates that the Audit Tenure has a significant positive effect on audit quality, this result is also supported by the research that has been done (Lee & Sukartha, 2017), (Jannah, 2019) and (Rizkiani & Nurbaiti, 2019) which state that Audit Tenure affects Audit Quality.

### **The Effect of Firm Size on Audit Quality**

Company size is the company's scale according to the classification of the size of a company. The amount of income, total assets, number of employees, and total capital of the company can be seen. The larger the income, the number of employees, and the company's total capital, the stronger the company's condition, according to Basyaib (Aisyah, 2017).

Based on the results of research carried out with the Partial T-test, a significant value is obtained from company size of  $0.069 > 0.05$ , which indicates that the Audit Tenure has no significant effect on audit quality. This result is also supported by the research that has been done (Febrianty, 2015), which says that the size of the company has no significant effect on audit quality.

### **Effect of Audit Delay on Audit Quality**

Audit delay is the audit completion time calculated from the book's closing date until the date of the published audit report (Marbun & Simbolon, 2021).

Based on the results of research carried out with the Partial T-test, a significant value of audit delay is  $0.017 > 0.05$ , which indicates that audit delay has a significant effect on audit quality. This result is also supported by research that has been done (Suyanto, 2018) which revealed that audit delay affects audit quality.

## **CONCLUSIONS AND SUGGESTIONS**

### **Conclusion**

Based on the results of tests conducted by the author on non-financial companies listed on the Indonesian stock exchange for the 2019-2021 period with three years of observation, the following conclusions are drawn:

1. Tenure audit has a positive and significant impact on audit quality in non-financial companies listed on the IDX for the 2019-2021 period.
2. Company size has a positive and significant effect on Audit Quality in non-financial companies listed on the IDX for the 2019-2021 period.
3. Audit Delay has no significant effect on Audit Quality in non-financial companies listed on the IDX for the 2019-2021 period.
4. Audit Tenure, company size, and audit delay simultaneously affect Audit Quality in non-financial companies listed on the IDX for the 2019-2021 period.

## Suggestion

Based on the results and conclusions of the study, the authors provide suggestions;

1. Future researchers are expected to add years of observation so that they are more than three years and focus on non-financial companies only.
2. Adding other variables such as sales growth, audit report lag, audit opinion, and audit committee on audit quality.

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