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DETERMINANT AFFECTING THE AUDIT DELAY WITH COMPANY SIZE AS VARIABLE MODERATING (CASE STUDY OF MINING COMPANIES REGISTERED ON BEI)

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ABSTRACT

This study aims to determine the effect of profitability, audit opinion and audit of audit delay, and to determine the size of acceptance audit delay, auditor audits of audit delay, and solvency of audit delay. This study uses data analysis techniques Moderated Regression Analysis with 22 samples in the mining sector companies listed on the Indonesia Stock Exchange with observation period 2012-2016 so the total observation to 110 samples. The results showed that profitability did not significantly affect the audit delay, Audit Opinion did not significantly affect the audit delay, while solvency had a significant positive effect on audit delay. Firm size is able to moderate (strengthen) the effect of solvency on audit delay. But able to moderate (weaken) the effect of profitability on audit delay and not able to moderate the influence of audit opinion with audit delay

Introduction

As stated in the Statement of Financial Accounting Standards (PSAK: 2009), regarding the Basic Framework for the Preparation and Presentation of Financial Statements, that financial statements must meet four quality characteristics that make financial statement information useful for a large number of users. These four

characteristics can be understood, are relevant, reliability and can be compared.

BAPEPAM determines the deadline for the publication of financial statements that is 90 days or the third month after the book closure. This is in accordance with BAPEPAM Decree No. 36 / PM / 2003 concerning updated periodic report obligations with BAPEPAM Decree No. 40 / BL / 2007 which states that if there is a difference between the provisions stipulated by BAPEPAM and Financial Institutions and the capital market authorities in other countries, the deadline for submitting annual financial statements to BAPEPAM and LK is enforced following the provisions in the other country. This provision applies to issuers whose shares are registered both in Indonesia and in other countries. If there is a violation, it will be subject to sanctions in accordance with applicable law.

From year to year there are still many companies that go public late in submitting audited financial statements for auditing the company's financial statements. Table 1 presents the facts of the delay in submitting the 2006-2015 issuer's financial statements to BAPEPAM-LK.

Table 1.2
The number of Issuers in the mining sector late submitting audited financial statements

Years	number of companies
2010	14
2011	22
2012	34
2013	19
2014	19
2015	26

source : www.idx.go.id

Research Methods

According to Sharpe (1997: 211) and Ivana (2005: 16), announcements of accounting information give a signal that the company has good prospects in the future (good news) so investors are interested in trading shares, thus the market will react as reflected through changes in stock trading volume. Thus the relationship between the publication of information both financial statements, financial conditions and political social to fluctuations in the volume of stock trading can be seen in market efficiency. One

type of information released by a company that can be a signal for parties outside the company, especially for investors, is an annual report. Information disclosed in the annual report can be in the form of accounting information, one of which is information about company profitability. Profitability shows the company's success in generating profits, therefore profit is good news for the company (Mellyana and Astuti, 2005). Profitability is usually seen from the company's income statement, because in the company's income statement can show the performance of a company. Estrini and Laksito (2013), Setiawan (2013), stated that profitability has an influence on audit delay. This statement is supported by research Rachmawati (2008), which explains that companies that have a higher level of profitability require time in auditing financial statements faster because they have to deliver good news as soon as possible to the public, they also give reasons that auditors who are facing companies experiencing losses have responses that tend to be more careful in carrying out the auditing process. High profitability is good news that is immediately conveyed to the public by the company management, therefore it has an impact on shorter audit delay. Companies with higher profitability levels are expected to have shorter audit delay than companies with lower profitability levels.

Opinions in the financial statements are the auditor's responsibility to assess and collect underlying evidence on the company's financial statements. In line with agency theory which reveals that auditors are parties considered to be able to bridge the interests of the shareholders (principal) with the manager (agent) in managing the company's finances (Setiawan, 2006) including assessing the feasibility of management strategies in an effort to overcome the company's financial difficulties. According to Carslaw and Kaplan (1991), companies that do not receive standard unqualified opinion audit opinions are expected to experience a longer audit delay because the companies that accept these opinions view bad news and will slow down the audit process. Besides acceptance of qualified opinions is an indication of a conflict between the auditor and the company, which in turn prolongs the audit delay. Thus, companies that do not receive unqualified opinion audit opinions have long audit delays. However, it is logically said that the auditor needs time and effort to search for audit procedures when confirming audit qualifications. Unqualified opinion is generally given to companies listed on the IDX to support reporting on company performance results. The ultimate goal of auditing the company's financial statements is the opinion given by the auditor to the company. Destina (2010), and Ferdianto (2011), stated that auditor opinion has a significant effect on audit delay

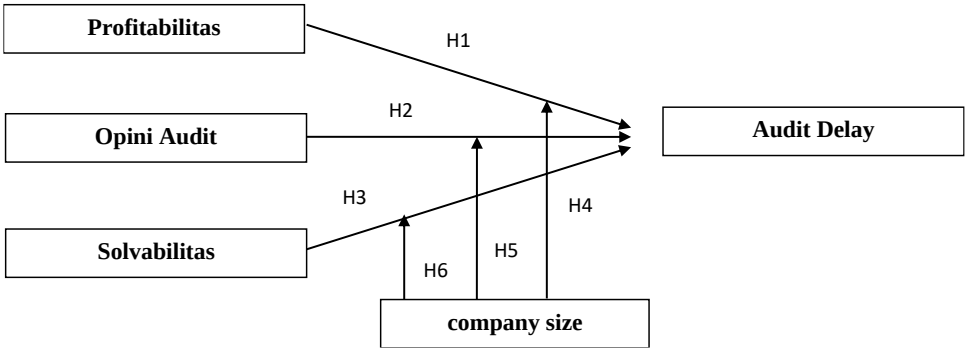
Carslaw and Kaplan (1991) and Lestari (2010) found a positive relationship between solvency (ratio of total debt to total assets) with audit delay of the company, the higher solvency means there is a going concern problem that requires a more thorough audit. Solvency which is proxied by the ratio of debt to total assets can affect the high or low audit delay. A high debt ratio to total assets can have an impact on the company's lack of ability to settle its obligations. The high solvency can result in the auditor requiring more time in completing his audit work so that the impact on audit delay.

The size of the company is the size of a company that can be measured by the assets it has. Judging from the scale of the company can lead to how many companies are able to benefit by the size of each company. Setiawan (2013) states that company size has a significant effect on audit delay. Hossain and Taylor (1998), states that companies that have a greater amount of assets are likely to complete the audit longer than companies that have smaller assets, this event is because the larger the size of the company, the more audit procedures that must be taken. With a large amount of assets can describe the profit owned by the company is also large.

Modugu et al. (2012), explains that total assets reflect how much wealth a company has and reflect the size of the company. Large companies tend to have more stringent internal controls so as to facilitate the audit process by independent auditors, so as to reduce audit delay Habib and Bhuiyan, (2011). Puspitasari (2014), with the title effect of company size, subsidiary companies, leverage and KAP size on Audit Delay, obtained the result that company size had a negative significant effect on audit delay.

Every company needs funds to carry out its operational activities, so management roles are needed in making the right funding decisions for the company Prabandari, (2010). Large-scale companies tend to require more funds in carrying out operational activities of the company when compared to small-scale companies. Funds needed by the company are sourced from the owner of the company as well as from loans. Solvency shows the ability of its own capital to finance the company's debt. Debt is one aspect that is the basis of assessment for investors to measure financial condition. The high debt to asset ratio for large scale and small scale companies reflects the high financial risk of Baridwan, (2011). High corporate financial risk shows that the company is experiencing financial distress (financial distress) as a result of high liabilities. The company's financial difficulties are bad news that can affect the company's condition in the public eye, so that management tends to postpone the submission of its financial statements because the time available will be used to reduce the debt to asset ratio as low as possible so that the audit delay becomes longer Sari, (2011) .

Framework for Thinking



Results and discussion

The object of research used in this study is the audit delay of mining companies on the Indonesia Stock Exchange (IDX) in 2012-2016. The population to be observed in this study are all mining companies listed on the Indonesia Stock Exchange from 2012 - 2016 with a total population of 46 companies. The sample selection will be carried out with a purposive sampling technique, which is sample selection based on certain criteria, namely:
Mining companies are listed on the Indonesia Stock Exchange in a row for the 2012-2016 period. And The mining company has submitted consecutive annual financial reports for 2012-2016 in which there are data and information that can be used in this study and the 2012-2016 annual financial statements have been audited and accompanied by an auditor's report.

Profitability shows the company's success in obtaining profits. The indicator used to determine the level of profitability of a company in this study is return on assets (ROA), a ratio that measures the effectiveness of the total use of natural resources by companies. Profitability is formulated with the following formula (Lestari, 2010):

$$ROA = \frac{Net\ Income}{Total\ Aset} X\ 100\%$$

While the audit opinion in this study was measured by dummy variables. A score of 1 for companies that get an unqualified opinion without exception and a Score of 0 for companies that get an opinion other than fair without exception is fair without exception with an explanatory language, fair with an exception, not fair and a statement does not provide an opinion.

Solvency is a comparison between the amount of assets with the amount of debt. Solvency reflects the company's ability to pay all of its obligations, both in the form of short-term and long-term debt if the company is liquidated. A company is said to be solvable if the company has sufficient assets or assets to repay all of its debts.

Solvency can be demonstrated by the following formula: $SOLV = \frac{Net\ Debt}{Total\ Aset} X\ 100\%$

The moderating variable in this study is company size. The size of the company is the size of a company. This study uses total assets that are then measured by natural log (Ln) as a measure of the size of a company. Total assets were chosen because it refers to Setiawan's (2013) study which states that the greater the value of a company's assets, the shorter the audit delay and vice versa. In addition, total assets are chosen as a measurement of the size of the company because the total assets are able to describe how large the scale of the company seen from many of the company's wealth.

Company size = 〖Ln (〗 f_0 〖Total assets)〗

The data analysis technique used is Moderated Regression Analysis, but previously a classic assumption test which consisted of a normality test was used to determine whether the residuals of the regression model had a normal distribution or not, the multicollinearity test was aimed at finding out whether a regression model was found there is correlation between independent variables, autocorrelation test to find out whether in the linear regression model there is a correlation between the error of the intruder in the period t with the error of the intruder in the period t-1 (previous) (Ghozali, 2013: 110), and the heteroscedasticity test to find out whether the variables operated variables already have the same variant (homogeneous) or vice versa (heterogeneous) from the residuals of one observation to another. In addition this study also uses the model feasibility test (F test), hypothesis testing (T test), and the coefficient of determination.

Descriptive statistical analysis provides a description or description of a data that is seen from the minimum, maximum, average (mean), standard deviation of each research variable. The results of descriptive analysis using SPSS of the research variables are as follows:

Tabel 4.3
Descriptive Statistics of Research Variables

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	110	-72,13	30,01	4,6897	10,39305
X2	110	0	1	,65	,478
X3	110	,10	9,85	,5379	,91511
Mod	110	8,572817	18,288669	15,26195290	1,603130501
Y	110	40	314	79,21	35,314
Valid N (listwise)	110				

Source: Secondary data processed (2018)

Based on the results of the normality test using the non-parametric statistical test Kolmogorov-Smirnov test shows the significance value of the probability value or Asymp. Sig. (2-tailed)

of 0.867; 0.527; 0.627; 0.754; 0.627; greater than 0.05. This shows that the regression model is normally distributed and meets the normality assumption because the significance level exceeds 0.05.

In this study, the data transformation is done using Sqrt transformation. This shows that the regression model is normally distributed and meets the normality assumption due to the significance level α> 0.05.

Tabel 4.4
Normality Test Results
One-Sample Kolmogorov-Smirnov Test

			SQRT_X1	SQRT_X2	SQRT_X3	SQRT_MOD	SQRT_Y
N			109	110	110	110	110
Normal Parameters[a,b]	Mean		2,11	,65	,6799	3,90	8,74
	Std. Deviation		1,276	,478	,27639	,211	1,661
Most Extreme Differences	Absolute		,064	,020	,010	,087	,098
	Positive		,064	,060	,010	,044	,098
	Negative		-,049	-,420	-,137	-,087	-,073
Test Statistic			,064	,020	,010	,087	,098
Asymp. Sig. (2-tailed)			,200[c,d]	,070[c]	,190[c]	,040[c]	,300[c]
Monte Carlo Sig. (2-tailed)	Sig		,791[e]	,520[e]	,542[e]	,364[e]	,6570[e]
	95% Confidence Interval	Lower Bound	,715	,502	,511	,674	,456
		Upper Bound	,867	,527	,627	,754	,627

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.
e. Based on 110 sampled tables with starting seed 79654295.

Source: Secondary data processed (2018)

Based on the results of the linearity test showed that the t-value for the Z variable was 1.932 <the table value was 3.168 and the significance value of Z was 0.056> 0.05. Thus it can be concluded that the model fulfills the linearity assumption because the tcount of Z <ttable and the significance value of Z> α (0.05).

Tabel 4.5
Linearity Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	98,132	80,096		1,225	,223
	SQRT_X1	-40,499	17,459	-1,491	-2,320	,022
	SQRT_X2	-98,712	43,551	-1,404	-2,267	,026
	SQRT_X3	-50,698	23,934	-,436	-2,118	,037
	SQRT_MOD	51,742	40,955	,299	1,263	,209
	Z	812,702	420,709	1,835	1,932	,056

a. Dependent Variable: y

The results of tolerance testing show that there are no independent variables that have a tolerance value of less than 0.10 (10%). VIF calculation results also show that there is no one independent variable that has a VIF value of more than 10.

Therefore, it can be concluded that there is no multicollinearity between the variables in the regression model.

Tabel 4.6

Multicollinearity Test results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
		B	Std. Error	Beta	Tolerance	VIF
1	(Constant)	11,744	2,792			
	SQRT_X1	-,418	,122	-,320	,888	1,126
	SQRT_X2	-,915	,315	-,261	,951	1,051
	SQRT_X3	-,300	,547	-,050	,929	1,076
	SQRT_MOD	-,337	,701	-,042	,999	1,001

a. Dependent Variable: SQRT_Y

Source: Secondary data processed (2018)

If the independent variable statistically influences the dependent variable, then there is an indication of heteroscedasticity (Ghozali, 2011). The results of heteroscedasticity test on the model with the glacier test showed that there was no relationship between the independent variables and the absolute value of residuals so that there was no problem of heteroscedasticity in the regression model. This can be seen from the significant probability of being above the 5% confidence level both for profitability, audit opinion, solvency, and company size.

Tabel 4.7
Heteroscedasticity Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,680	1,825		,921	,359
	SQRT_X1	-,099	,079	-,123	-1,250	,214
	SQRT_X2	-,599	,206	-,277	-2,908	,067
	SQRT_X3	-,093	,357	-,025	-,260	,796
	SQRT_MOD	,016	,458	,003	,034	,973

a. Dependent Variable: ABRESID

Source: Secondary data processed (2018)

From table 4.8 the results of the autocorrelation test show the Durbin-Watson value of 2.055. This value will be compared using the significance value of 5%, the number of samples 110 (n) and the number of independent variables 4 (k = 4), the Durbin Watson table

with samples 110 and k = 4, resulting in dL values of 1,614 and dU of 1,765. Because the Durbin-Watson value of 2.055 is greater than the upper limit (dU) and less than 4-1.76 (4-dU), it can be concluded that there is no positive or negative autocorrelation or no autocorrelation occurs.

Tabel 4.8
Autocorrelation Test Results

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,382[a]	,146	,113	33,256	2,055

a. Predictors: (Constant), SQRT_Mod, SQRT_X2, SQRT_X3, SQRT_X1

b. Dependent Variable: SQRT_y

Source: Secondary data processed (2018)

Testing this hypothesis using simple and multiple linear regression with Moderated Regression Analysis (MRA) in the multiple linear regression equation model to determine the ability of company size to moderate the effect of auditor opinion, profitability and solvency (debt to equity ratio) on audit delay on mining companies on the Stock Exchange Indonesia in 2012-2016.

Table 4.9
Determination Coefficient test results

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,499[a]	,249	,198	31,62918

a. Predictors: (Constant), moderate3, x2, mod, x1, moderate1, moderate2, x3

The SPSS test output results on the independent variables show that in the summary model, the determination coefficient of the largest adjusted R2 is 0.198, this means that 19.8% of the audit delay variation can be explained by the variation of the independent variables. While the rest (100% - 19.8% = 80.2%) is explained by other causes outside the model such as variables not included in this study.

Table 4.10
F Value Test Results

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	36,805	4	9,201	4,431	,003[b]
	Residual	195,211	94	2,077		
	Total	232,016	98			

a. Dependent Variable: SQRT_y

b. Predictors: (Constant), SQRT_mod, SQRT_X2, SQRT_X3, SQRT_X1

Table 4.11
Moderated Regression Analysis (MRA) Test Result

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	251,715	105,653		2,382	,019
	SQRT_x1	4,695	2,538	1,382	1,850	,067
	SQRT_x2	-22,384	62,685	-,303	-,357	,722
	SQRT_x3	379,734	184,173	9,840	2,062	,042
	SQRT_mod	-10,017	6,970	-,455	-1,437	,154
	SQRT_moderate1	-,389	,181	-1,613	-2,154	,034
	SQRT_moderate2	-2,604	4,078	-,546	-,639	,525
	SQRT_moderate3	24,697	12,068	9,783	2,047	,043

a. Dependent Variable: y

Source: Secondary data processed (2018)

It can be concluded that profitability has no significant positive effect on audit delay with a significance value of 0.067 which is above 0.05. Audit opinion is not significant negative effect on audit delay with a significance value of 0.722 which is above 0.05. Solvency has a significant positive effect on audit delay with a significance value of 0.042 which is below 0.05. company size as an interaction variable weakens (moderates) the relationship of profitability to audit delay with a significance value of 0.34 which is below 0.05. Company size is also an interaction variable to strengthen (moderate) the relationship of solvency to audit delay

with a significance value of 0.43. but the size of the company is not able to moderate the relationship between audit opinion and audit delay with a significance value of 0.525.

Conclusion

The results of the regression hypothesis H_l were rejected, which means there was no significant negative effect between profitability on audit delay. This is because there are other factors that more

influence the occurrence of audit delays may not be from profit factors but from other external factors that are more dominant influence the reasons why the management postpones the audit process of the company's financial statements.

The result of regression hypothesis H_2 regresi is rejected which means there is no significant negative effect between audit opinion on audit delay. auditor reputation is an auditor who has a good name and can show the achievements and public trust that an auditor holds in the name of the auditor. Therefore the audit opinion issued by an audit should not be long-winded or stall the time the audit reporting date will be published to the public.

H_3 regresi hypothesis regression results are accepted, which means there is a significant positive effect between solvency on audit delay. This is because the mining company might not pay too much attention to the profit problem at that time. but can not rule out the problem of liability that must be borne by the company for its long-term debt or short-term because of its perception as long as the company can still meet its obligations, the existing profits even in amounts that do not meet the target or the level of profit receipt is not good then the company it can still be called a healthy company not included in liquidation companies. Companies that have high solvency will form unfavorable public opinion.

The size of the company is able to be a moderator that is significantly weak against the relationship of profitability and audit delay. However, according to the results of this study, profitability does not significantly affect negatively the audit delay, therefore the size of the company that moderates the relationship between profitability and audit delay can be said to fail in being a moderating variable of the mining company itself, a company that has gone public has a large amount of assets , large companies that have gone public usually already have a good internal control system, so as to reduce the level of errors in the presentation of the company's financial statements, making it easier for auditors to audit financial statements.

The size of the company is not able to be a significant moderator of the relationship between audit opinion and audit delay. This can be caused by large companies and small companies, auditors in giving their opinions based on what happens in the financial statements and auditor's opinion is part of the authority of KAP that is in accordance with procedures in the public accountant professional standards.

Company size is able to moderate (strengthen) the effect of solvency on audit delay. This is consistent with the theory The high debt to asset ratio for large scale companies and small scale companies reflects the high financial risk of the company

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