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Effect of Company Age, Size of Public Accounting Firm and Firm Solvency on Audit Delay

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ABSTRACT

This research aims to determine the impact of firm age, Size of Public Accounting Firm (PAF size), and firm solvency on audit delay. The population in this study is the financial statements of mining companies listed on the Indonesia Stock Exchange (IDX) audited for the 2017-2019 period. The study incorporated a quantitative research design. The samples used in this study were 32 companies with four years of observation, so a sample of 96 was obtained using the purposive sampling method. The data analysis technique used is multiple linear regression through SPSS version 21. Audit Delay is affected by Company Age, Audit Delay is affected by the PAF Size, Audit Delay is not affected by Company Solvency, and There is an effect of Company Age, size of the Public Accounting Firm and firm solvency on Audit Delay

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INTRODUCTION

Many companies have gone public, so a lot of auditing of financial statements is needed. Financial statements are an important source of information about an issuer used by interested parties to base investment decisions. The information provided must be relevant and reliable. It means that the information is obtained quickly. Time efficiency in preparing/presenting financial reports can impact the quality of financial statement information.

The challenge for issuers when publishing financial reports to the public and the Capital Market Supervisory Agency (BAPEPAM) is the efficiency in completing reports that public accountants have audited. Issuer's Annual Report Based on the Decision of the Head of BAPEPAM and LK No: KEP-431/BL/2012 states that issuers who are members of the IDX report mandatory annual financial reports to BAPEPAM and LK. The time set is no later than 120 days when the book closes.

The company's age is the operation of an issuer. Public Accounting Firm is an institution authorized by the Minister of Finance to carry out work as an auditor. The PAF's Size is divided into four major PAFs and four non-big PAFs. Solvency is the condition of the company's debt, both short/long term. *Audit delay* is the time from the closing date of the company's books to the date of the audit report issued. There are two factors that affect *audit delay*, namely internal and external factors. For example, the internal factors are the company's size, company's age, solvency, and profitability, while examples of external factors are the PAF Size and the type of audit opinion (Harjanto, 2017).

Issuers that were late in reporting their 2017 financial statements in 2018 were 17 in number, consisting of mining companies, namely PT Garda Tujuh Buana Tbk, PT Apexindo Pratama Duta Tbk, PT Astrindo Nusantara Infrastruktur Tbk, PT Citatah Tbk, and from other sectors. Other ten issuers were late in reporting their 2018 financial statements in 2019; among the ten companies, two were mining companies, namely PT Apexindo Pratama Duta Tbk, PT Energi Mega Persada Tbk, and the rest from other sectors. Thirty issuers were late in reporting their 2019 financial statements in 2020. Of these 30 companies, 11 were mining companies, namely PT Atlas Resources Tbk, PT Borneo Olah Sarana Sukses Tbk, PT Alfa Energi

Investama Tbk, PT Garda Tujuh Buana Tbk, PT Resource Alam Indonesia Tbk, PT Apexindo Pratama Duta Tbk, PT Ratu Prabu Energi Tbk, PT Astrindo Nusantara Infrastruktur Tbk, PT Medco Energi Internasional Tbk, PT Citatah Tbk, PT J Resources Asia Pacific Tbk and the rest from other sectors.

From the results of previous studies regarding the impact of the age of the issuer on *Audit Delay* and the results obtained (Lienardi & Widyaastuti, 2017); (Bahri, et al 2018); (Khamimah & Kartikasari, 2019) and (Saputra et al 2020) stated that there is a significant impact of the age of the issuer on *audit delay*. Research on the effect of PAF Size has inconsistent results. According to Harjanto (2017), Lienardi & Widyaastuti (2017) and Khamimah & Kartikasari (2019) it is stated that *Audit Delay* is influenced by the PAF Size, in contrast to research (Bahri et al, 2018) it is noted that the *Audit Delay* is not affected by the PAF Size.

Then, research on *audit delay* influenced by the company's solvency obtained inconsistent results, an argument from Harjanto (2017) and (Lienardi & Widyastuti, 2017) it is stated that *Audit Delay* is not affected by Company solvency. Meanwhile, argument from (Saputra et al, 2020) it is stated that Audit Delay is affected by the Company's Solvency.

Table 1. Research Gap

Variables	Researcher	Research result
Company Age	- Lienardi & Widyaastuti (2017) - Bahri, et al (2018) - Khamimah & Kartikasari (2019) - Saputra, et al (2020)	Significantly, *Audit Delay* is influenced by Company Age
Public Accounting Firm Size	- Harjanto (2017) - Lienardi & Widyaastuti (2017) - Khamimah & Kartikasari (2019)	*Audit delay* is affected by PAF Size
	- Bahri et al (2018)	*Audit Delay* is not affected by Public Accounting Firm Size
Company Solvency	- Harjanto (2017) - Lienardi & Widyaastuti (2017)	There is an influence between Company Solvency on *Audit Delay*
	- Saputra, et al (2020)	There is no influence between Company Solvency on *Audit Delay*

Based on this background, it appears that there are several different research conclusions therefore it is necessary to research several factors of Company Age, Size of Public Accounting Firms and Company Solvency on *audit delay*.

RESEARCH METHODS

The study was carried out in mining companies listed on the Indonesia Stock Exchange (IDX) from 2017 to 2019. Samples were collected using *purposive Sampling* technique.

Table 2. Sample Selection Results

No.	Information	Amount
1.	Population: Mining Companies listed on the IDX for the period 2017 to 2019	47
2.	Sample Criteria: Mining companies listed on the IDX for 3 years, 2017 to 2019, issue financial statements as of Dec 31.	15
Total sample during the research period		32 (3year x 32 = 96)

Source: Data processed, 2021

The secondary data on mining companies listed on the Indonesia Stock Exchange (IDX) during 2017–2019.were obtained the data from www.idx.co.id. The data were analyzed using SPSS 21 software. The data analysis involved descriptive statistical analysis techniques,

classical assumption testing (normality, multicollinearity, heteroscedasticity, autocorrelation), and multiple linear regression analysis. The coefficient of determination (R^2), t statistical, and F test. Multiple linear equations used are as follows:

$Y = a + b_1X_1 + b_2X_2 + b_3X_3 - \varepsilon$……1)

Notes :

Y	= *Audit Delay*
X_1	= Company Age
X_2	= PAF Size
X_3	= Firm Solvency
a	= Constant
b_1 b_2 b_3	= Regression coefficient
e	= Confounding variable

RESULT AND DISCUSSION

Result

Descriptive Statistical Analysis

Table 3. Descriptive Statistics Test Results

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Company Age	96	5	69	26.7188	14.64507
Public Accounting Firm Size	96	.00	1.00	.7916	.48384
Company Solvency	96	0.11	1.29	.5347	.23604
Audit Delay	96	45	180	88.8229	25.95989
Valid N (listwise)	96				

Source: Secondary data processed by SPSS (2021)

1. Company Age

The company's age was determined by the difference between the current date and the date it was founded or established. From the table above, the company age the highest (maximum) value obtained is 69.00 years. The lowest (minimum) value is 5.00 years with an average of 26.7188 years and a standard deviation of 14.64507 years. The company that has the age with the highest value is PT Bukit Asam Tbk. In contrast, the company that has the period with the lowest value is PT Alfa Energi Investama Tbk and PT Merdeka Copper Gold Tbk.

2. Public Accountant Firm (PAF) Size

PAF Size in the research is divided into 2, namely PAF, The Big Four and PAF non The Big Four. The results of the descriptive analysis of the PAF Size variable obtained an average value of 0.7916 and a standard deviation of 0.48384.

Table 4. Descriptive Statistic (PAF Size)

Information	Amount	Percentage (%)
PAF *Big Four*	76	79%
PAF *Non Big Four*	20	21%
Total	96	100%

Source: Processed data (2021)

3. Company Solvency

Corporate Solvency is the ability of a company to meet all of its financial obligations when the company is liquidated. The solvency of the company in this study was measured using

the debt to asset ratio. The results of the descriptive analysis of the Company's Solvency obtained the highest value of 1.29 and the lowest value of 0.11 with an average value of 0.5347 and a standard deviation of 0.23604. The company with the highest corporate solvency value is PT Apexindo Pratama Duta Tbk, while the company with the lowest corporate solvency value is PT Harum Energy Tbk.

4. *Audit Delay*

The period for the completion of the audit which is calculated from the closing of the financial year to the date the audited report is published, is called the *Audit Delay*. As shown in the table, the *audit delay* is worth 45.00 days to 180.00 days, the average value is 88.8229 days and the standard deviation is 25.95989. It can be seen that the average value of the *audit delay* of issuers in the sample is below 120 calendar days, which is a time requirement given by BAPEPAM in the submission of financial reports, which is within 120 days to BAPEPAM. The longest *audit delay* or with the highest value (maximum) of 180 days is PT Citatah Tbk, while the fastest *audit delay* or the lowest value (minimum) of 45 days is PT Elnusa Tbk.

Classic assumption test

Normality test

Normality test aims to determine whether the data is normally distributed or not. Normality of data is important because with normally distributed data, the data is considered to represent the population. Normality testing in this study using One-Sample Kolmogorov-Smirnov. It is enough to read the significance value (asymp. Sig 2-tailed) (Priyatno, 2018:77). The decision making of normal data or not is as follows:

a) If Sig > 0.05 then the data is normally distributed

b) If Sig < 0.05 then the data is not normally distributed

Normality test using One-Sample Kolmogrov-Smirnov. Normality testing can be seen in table 5 below:

Table 5. Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		96
Normal Parameters[a,b]	Mean	,
	Std. Deviation	23.34115075
Most Extreme Differences	Absolute	.123
	Positive	.123
	Negative	-.068
Kolmogorov-Smirnov Z		1.205
Asymp. Sig. (2-tailed)		.109

a. Test distribution is Normal.
b. Calculated from data

Source:Data processed by SPSS, 2021

From the Kolmogorov-Smirnov One-Sample test above, the significance value of the independent variable is 0.109. it is concluded that if the sample data is under the criteria, it is normally distributed, then it has a sig value of more than 0.05.

Multicollinearity Test

Based on the above results, from the multicollinearity test, it can be seen that the Tolerance value of the firm age variable is 0.859 > 10% and the VIF is 1.164 <10, which means that multicollinearity does not occur. The Tolerance value of the PAF Sizevariable is 0.827 >

10% and the VIF is 1.209 < 10, this means that multicollinearity does not occur. Meanwhile, the Tolerance value of the Company's Solvency is 0.913 < 10% and the VIF is 1.095 < 10, which means that multicollinearity does not occur.

Table 6. Multicollinearity Test Results
Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	Company Age	,859	1,164
	Public Accounting Firm Size	,827	1,209
	Company Solvency	,913	1,095

a. Dependent Variable: *Audit Delay*

Source: Data processed by SPSS, 2021

Thus, it can be said that the company's age, the PAF size, and the company's solvency are independent variables where multicollinearity does not occur among them in the regression model.

Heteroscedasticity Test

Heteroscedasticity is a condition wherein the regression model there is an inequality of variance from the residuals from one observation to another (Priyatno, 2018: 136). The test uses a significance level of 0.05 with a 2-sided test, if the correlation between the independent variables and the residuals is obtained sig > 0.05, it can be said that there is no heteroscedasticity problem. The heteroscedasticity test can be seen in Table below:

Table 7. Heteroscedasticity Test Results
Correlations

		Unstandardized Residual
Company Age	Correlation Coefficient	-,032
	Sig. (2-tailed)	,757
	N	96
Public Accounting Firm Size	Correlation Coefficient	,062
	Sig. (2-tailed)	,548
	N	96
Company Solvency	Correlation Coefficient	-,060
	Sig. (2-tailed)	,559
	N	96

Source: Data processed by SPSS, 2021

It is known that the significance of the age of the company is 0.757, the significance of the PAF Size is 0.548, and the significance of the firm's solvency is 0.559. Significance value of the variables of Firm Age, PAF Size and Firm Solvency is greater than the 0.05 significance level. This means that in the regression model, heteroscedasticity does not occur.

Autocorrelation Test

The test method uses the Durbin-Waston test (DW-Test) (Priyatno, 2018:144). Decision making on the Durbin Watson test is as follows:

a) DU < DW < 4-DU Then Ho is accepted, meaning that there is no autocorrelation.
b) DW < DL or DW > 4-DL then Ho is rejected, meaning an autocorrelation.
c) DL < DW < DU or 4-DU < DW < 4-DL, meaning that there is no certainty or definite conclusion. The autocorrelation test can be seen in Table 8 below:

Table 8. Autocorrelation Test Results

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,438[a]	,192	,165	23,71866	1,757

a. Predictors: (Constant), Firm Solvency, Firm Age, Public Accounting Firm Size
b. Dependent Variable: Audit Delay
Source: Data processed by SPSS, 2021

Durbin Watson's test results show that the value of 1.810 lies between du of 1.733 and 4-du's value of 2.267, which means that there is no autocorrelation.

Coefficient of Determination Test (R^2)

A multiple linear regression test is to find out the linear relationship between 2 or more independent variables with 1 dependent variable (Priyatno, 2018:107). The coefficient of Determination test can be seen in Table 9 below:

Table 9. Coefficient of Determination Test Results

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,438[a]	,192	,165	23,71866

a. Predictors: (Constant), Firm Solvency, Firm Age, Public Accounting Firm Size
b. Dependent Variable: Audit Delay
Source: Data processed by SPSS, 2021

The known coefficient of determination (R^2) is 0.165 or in percentage it is 16.5%. This shows that the influence of the variable age of the company, the PAF Size on the *audit delay* is 16.5% while other variables or other factors influence the remaining 83.5%.

T-test

Table 10. t test results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	
		B	Std. Error	Beta	t
1	(Constant)	71,864	12,705		5,657
	Company Age	,211	,270	,080	2,733
	Cap Size	-21,335	8,321	-,268	2,564
	Company Solvency	44,373	16,237	,272	,780

a. Dependent Variable: Audit Delay
Source: Data processed by SPSS, 2021

Company Age variable obtained a significant value of 0.008 < 0.05. Meanwhile, based on the comparison, t count obtained a value of 2,733 greater than t table of 1,986. Therefore, H_1 is accepted and H_0 is rejected. Thus, the *Audit Delay* is partially affected by the company's age. Variable PAF Size obtained a significant value of 0.012 < 0.05. Meanwhile, based on the comparison, the t-count obtained a value of 2,564 greater than the t-table of 1,986. So, in this case, H_2 is accepted, and H_0 is rejected. So, the Audit Delay is partially influenced by the Public Accounting Firm (PAF).

The Firm's Solvency Variable obtained a significant value of 0.637 > 0.05. Meanwhile, based on the comparison, t-count obtained a value of 0.780 smaller than t-table of 1.986. So, in

this case H_0 is accepted and H_3 is rejected., audit delay is partially not affected by the company's solvency.

F Test

The F-test or regression coefficient test is used together to find out whether the independent variables have a significant effect on the dependent variable (Priyatno, 2018: 137). Decision making is influential or not influential based on the following provisions: H_0 is rejected If F count > F table, H_0 is accepted If F count < F table, or decision making based on significance:

a) F sig < 0.05 then H_0 is rejected, meaning that the age of the company, the size of the public accounting firm and the firm's solvency simultaneously affect the audit delay.

b) F sig > 0.05 then H_0 is accepted, it means that the age of the company, the size of the public accounting firm and the firm's solvency simultaneously do not affect the audit delay. F-Test can be seen in table 11 below :

Table 11. F Test Results

Variables	F	Significant
Company Age Public Accounting Firm Size Company Solvency	7,267	,000

Source: Data processed by SPSS, 2021

The significance value of 0.000 is smaller than 0.05. Meanwhile, based on the comparison of F-count and F-table, F-count obtained a value of 7.267 greater than the F-table of 2.70. So, the conclusion is that H_4 is accepted, and H0 is rejected. It means that the Audit Delay is affected by the Age of the Company, PAF Size, and the Solvency of the Company simultaneously.

Discussion

The Effect of Company Age on Audit Delay

From the T test results, the significance value between Company Age and *Audit Delay* is 0.008 < 0.05, then t count is 2.733 and t table is 1.986. When testing the hypothesis, it means H_1 was accepted and H_0 was rejected. This means that *Audit Delay* is partially affected by Company Age.

So the *audit delays* occur in companies that have a longer age or operate earlier, on the contrary, *audit delays* are longer in companies that are just operating. This is because, companies that have an older age or start their operations earlier will have more experience in their internal control system, so that the company is well controlled. Companies that have an older age certainly have mature expertise in the process of collecting, recording and producing information that supports the audit process to be more effective and efficient. Thus, the auditor does not need a long time in auditing and is able to minimize errors when presenting financial statements.

Results are in line with the results of (Lienardi & Widyastuti, 2017) from the results of the research it is concluded that companies that have been around for a long time will have more experience so that their internal control system becomes better. The older the company, the more ability to collect, process, and produce the information needed by the auditor to support the audit process more effectively and efficiently so that the audit time can be faster. This result is in line with research conducted by (Bahri, et al 2018), (Khamimah & Kartikasari, 2019) and (Saputra, et al 2020) which states that company age has a significant effect on *audit delay*.

Effect of PAF Size on Audit Delay

The results of the T test show that the significance value between PAF Sizeand *Audit Delay* is 0.012 < 0.05. Then tcount obtained a value of 2,564 and ttable of 1,986. Following the hypothesis testing, it is concluded that H_2 is accepted and H_0 is rejected. This means that there is a partial effect of PAF Size on *Audit Delay*. Then the conclusion is that the Auditor with a good reputation (PAF *Big Four*) will provide high quality, effective and efficient financial statement audit work in the completion of the audit work on time compared to the work of auditors from other Public Accounting Firms that are not included in the category (PAF *Big Four*). Faster or timely completion of audits is also a way for the PAF *Big Four* to maintain their reputation. This result agrees with the result of (Harjanto, 2017) from the research results, it is concluded that PAFs affiliated with the *Big Four* have high efficiency and competent resources to shorten *audit delay*. This result aligns with research conducted by (Lienardi & Widyaastuti, 2017) and (Khamimah & Kartikasari, 2019).

The Influence of Company Solvency on Audit Delay

T-test results show that the significance value of the Company's Solvency to *Audit Delay* is 0.637 > 0.05. Then T-count obtained a value of 0.780 and ttable of 1.986. From the hypothesis test, it can be concluded that H_0 is accepted and H_3 is rejected. This means that Company Solvency has no partial effect on *Audit Delay*. So, it can be concluded that the company's ability to pay all its debts when dissolved or liquidated does not affect *Audit Delay*. This is because auditors have the same standards in audit procedures for companies that have small total debt and companies that have large total debts, this is regulated under the Professional Standards of Public Accountants (SPAP) in carrying out their work. The results of this research are very supportive and in line with the research that has been carried out by (Harjanto, 2017) from the results of the research it is concluded that the high level of debt owned by the company does not guarantee that the company has an obligation to submit financial statements for a longer time than companies with high levels of debt. lower debt because it returns to the company's performance in maintaining its reputation to creditors. This result is in line with research conducted by (Lienardi & Widyaastuti, 2017).

Effect of Company Size, Audit Opinion, and Operating Profit on Audit Delay

After the F-test, the independent variable obtained a significance value of 0.000 <0.05. Meanwhile, based on the comparison of Fcount and F-table, F-count obtained a value of 7.267 greater than F-table of 2.70. So, it can be concluded that H_4 is accepted and H_0 is rejected. This means that there is an influence of the company's age, the PAF Size and the solvency of the company having a simultaneous effect on the *audit delay*. So, the conclusion is that the age of the issuer, the PAF Size and the solvency of the issuer together have an impact on audit delay. The result of the research is the R square value of 0.165 / presented 16.5% which means that together the age of the issuer, the size of the PAF and the solvency of the issuer have an impact on audit delay as much as 16.5% while the remaining 83.5% are other variables or other factors. that is not in the research that influences it.

CONCLUSIONS AND SUGGESTIONS

From the results of the analysis and discussion, the following conclusions are drawn *Audit Delay* is affected by Company Age, *Audit Delay* is affected by the PAF Size, *Audit Delay* is not affected by Company Solvency, and There is an effect of Company Age, size of The Public Accounting Firm (PAF) and firm solvency on *Audit Delay.* Mining companies listed on the IDX to maintain the factors that affect *Audit Delay*, namely Company Age, so that *Audit Delay* can be reduced to a minimum and audited financial statements can be published on time. On the factor of Public Accountant Size that affects *Audit Delay*, it is recommended to Mining

Companies listed on the Indonesia Stock Exchange (IDX) to be able to maintain this factor so that *Audit Delay* can be suppressed and be able to publish audited financial statements on time. The Company's Solvency factor does not affect *Audit Delay*, it is recommended to Mining Companies listed on the Indonesia Stock Exchange (IDX) to improve this factor further so that *Audit Delay* can be minimized and can publish audited financial statements promptly. Mining companies listed on the Indonesia Stock Exchange (IDX) must continue to work professionally and conduct periodic assessments of each other's performance to control the main factors that affect *Audit Delay*. From the results of this study, the firm's age, the PAF Size and the firm's solvency simultaneously affect the *audit delay*. In addition, the company must be able to provide complete data needed by the auditor so that it does not cause delay in the issuance of audit reports that can cause *audit delays* for the company.

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