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The Influence Of Hood Reputation, Auditor Turnover And Financial Distress On Audit Delay In Mining Companies In The Oil And Gas Sub-Sector

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Abstract: The research objective is to determine the effect of KAP reputation, auditor changes and financial difficulties on audit delay in oil and gas sub-sector mining companies listed on the Indonesia Stock Exchange in 2016-2020. The type of research used is quantitative research and secondary data in the form of audited financial reports obtained from the official IDX website. The main population of the study is mining companies in the oil and gas sub-sector listed on the Indonesia Stock Exchange in 2016-2020 as many as 15 companies, using sampling techniques with purposive sampling method so that 14 companies are obtained. company samples were obtained within a period of 5 years, so that 70 data were analyzed. The analysis method used is multiple linear regression analysis using the Eviews 9 program. The results showed that simultaneously KAP reputation, auditor turnover and financial difficulties have a significant effect on audit delay. Partially, financial difficulties and KAP reputation have a significant positive effect on audit delays. However, auditor turnover has no effect on audit delay

Keywords: *Audit Delay, KAP Reputation, Auditor Change, Financial Distress*

INTRODUCTION

The investment world is currently growing rapidly, especially in Indonesia. This is due to the increase in funding activities by investors as well as the growth of companies listed and going public on the Indonesia Stock Exchange, especially in the mining and other sectors. Companies that are listed and go public on the Indonesia Stock Exchange are required to publish annual financial reports every year. This is in accordance with Regulation Number X.K.6, which was established on August 1, 2012 by the Chairman of Bapepam-LK Number KEP-431/BL/2012. This regulation stipulates that the periodic financial statements of issuers or public companies must be included with the audit report of a public accountant in the context of a financial statement audit conducted by a public accountant. In this case, the financial statements prepared by the company must be relevant (relevant) and reliable

(reliable), as well as responsible and easy to understand, providing information to users of financial statements for decision making and various other interests. . According to accounting standards (PSAK), the financial statements prepared by the company must fulfill the four characteristics of financial statements, including being relevant, reliable, easy to understand, and comparable in the preparation and presentation of financial statements in order to produce high quality and valid information reports. . report information. According to Verawati and Wirakusuma (2016), one of the most important aspects of financial reporting is timeliness. Financial statement audits ensure the reliability of financial statements presented by management in accordance with generally accepted accounting principles (GAAP). In this case, the audit of financial statements conducted by the auditor must be based on Generally Accepted Auditing Standards (SPAP) to improve the quality of the information produced and fulfill the 4 (four) characteristics of audit-based financial statements. PSAK (Financial Accounting Standards) so that the information produced can be useful for its users by maintaining the presentation of financial statements on time (Inayah, 2017). Delays in submitting financial reports can affect the relevance of financial reports and reduce the quality of information generated and have a negative impact on the company both directly and indirectly. Implicitly, investors react to delays as a bad signal for the company. Directly, for example on the Indonesia Stock Exchange, administrative sanctions and fines are imposed on companies that are late in submitting their annual financial reports and do not comply with the provisions set by Bapepam-LK. In 2019, there were 24 issuers who were sanctioned by the stock exchange authority, namely sanction II and a fine of Rp. 50 million for the delay in submitting audited financial reports and annual reports for the 2018 fiscal year for 714 issuers listed in Indonesia, including the mining sector, namely PT Apexindo Pratama Duta Tbk (APEX), PT Energi Mega Persada Tbk (ENRG) and PT. Borne Lumber Energi and Metal Tbk (BORN) due to delays in submitting audited financial reports and annual reports (Ayuningtyas, 2019). In this case, the timeliness of the report and the length of the audit delay are one of the factors that cause financial reports to be less informative for decision making. This is caused by several factors such as KAP reputation, auditor changes and financial constraints. In this case, several research findings regarding audit delay, KAP reputation, auditor switching and financial difficulties. Sari and Priyad's research (2016) shows that KAP's reputation has a negative effect on audit delay and this is supported by Verawati and Wirakusuma's research (2016) that KAP's reputation has a negative effect on audit delay because reputable KAP is perceived as more accessible. advanced technology and qualified experts and knowledge. In contrast to research by Lestar et al. (2017), KAP reputation has no effect on audit delay because KAPs classified as Big Four and Big Four categories refer to the same audit standards, namely the State Auditor Audit Standards (SPAP) and both. have the same quality as evidenced by the KAP license issued by the Ministry of Finance of the Republic of Indonesia. Praptika and Rasmin's research (2016) shows that auditor changes have a positive effect on audit delay, because new auditors need a long time to identify the characteristics of the client's business and the systems in it, therefore it takes a long time to identify the characteristics of the client's business and the systems in it. occupy. auditor time.

during the review process (Praptika and Rasmini, 2016). However, this is different from research conducted by Yanth et al. (2020) which found that auditor turnover has no effect on audit delay. Oktaviani and Ariyanto's research (2019) states that financial distress has a positive effect on audit delay, and Praptika and Rasmin's research (2016) shows that financial distress has a positive effect on audit delay. financial difficulties and management trying to reduce them, the bad news is that these difficulties take longer (Praptika and Rasmini, 2016). There are differences of opinion between researchers regarding the results of the study, so in this case the researcher is interested in re-examining the effect of KAP reputation, audit changes and financial distress on audit delay. The research objectives are to determine the effect of company reputation on audit delay, the effect of auditor changes on audit delay, and the effect of financial distress on audit delay.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Agency theory is a theory that regulates the relationship between company manager agents and principals such as owners or shareholders who are bound by employment contracts between company managers and principals. Agency theory explains that an agent is an entity that has the authority to manage and make decisions about a business and is responsible for providing financial reports audited by independent auditors. According to Jensen and Meckling (Sari and Priyadi, 2016), an employment contract is needed so that agency theory can regulate the rights and obligations of both parties. In this case, audit delay must be considered when applying agency theory (Inayah, 2017). According to Freeman (Praptika and Rasmini, 2016), stakeholder theory emphasizes that a company is an entity that deals with other parties both inside and outside the company as well as with the activities of the entire company. That stakeholders play an important role in the survival of the company both inside and outside the company, with timely financial reporting to achieve the company's goal of providing good information to its users, and principals and interested stakeholders. According to Alfiani and Nurmala (2020), audit delay is the period of time in which the auditor completes his audit report by looking at the difference in days from the end of the economic period until the issuance of the audited financial statements. The length of time for the examination process that does not meet the provisions of Bapepam-LK is considered a reporting delay or examination delay. Based on the explanation above, audit delay is the time in the audit process required for the auditor to complete his audit, which can be seen from the date of the end of the financial period until the issuance of the audit report and the issuance of the audit report. audit. audit opinion. marked accountant According to Sari and Priyad (2016), an audit firm is an accounting organization or institution that is licensed according to legal regulations and is engaged in professional accounting services. In this case, the reputation of KAP is the identity and achievements of the Big Four and accounting firms affiliated with Indonesian KAP. According to Yanth et al (2020), auditor switching is a company activity where a company breaks off the working relationship with the old auditor and replaces it with a new auditor. According to (Praptika and Rasmini, 2016), auditor switching is a change of auditors from the current year and the previous year. In this case, auditor transfers can be divided into two, namely. voluntary or mandatory transfers resulting from related regulations. Based on government regulation no. 20 2015 § 11 paragraph 1 According to § 11 paragraph 1, KHT auditors provide financial information services for a maximum of five consecutive financial years, in this case there is no limit for audit companies, but it is limited to five financial years for auditors. . consecutive financial years. Based on the explanation above, auditor rotation is the auditor rotation used by the company to audit the company between the current year and the previous year. Financial distress is an important consideration for companies to determine the effectiveness of management and understand company finances, as well as predict the survival of the company to minimize the possibility of bankruptcy. According to Praptika and Rasmin (2016), financial distress is a condition where a company is in a bad condition or experiencing financial difficulties, where the company has difficulty in fulfilling its obligations. In this study, financial distress is measured by debt to equity ratio (DAR).

The hypotheses in this study include the effect of hood reputation, auditor turnover and financial distress on audit delay:

H1 : It is suspected that hood reputation has a significant effect on audit delay
H2 : It is suspected that auditor turnover has a significant effect on audit delay
H3 : It is suspected that financial distress has a significant effect on audit delay
H4 : It is suspected that hood reputation, auditor changes and financial distress together have a significant effect on audit delay.

METHODS

This research is a quantitative descriptive study that uses a quantitative approach. This research is based on facts about the impact of KAP reputation, auditor turnover, and financial stress on audit delays. The data is in the form of numbers and statistical analysis. The focus of this research is mining companies in the Oil and Gas sub-sector listed on the Indonesia Stock Exchange from 2016 to 2020 and data obtained from www.idx.co.id, the official website of the Indonesia Stock Exchange. For the purpose of this study, a purposive sample selection technique was used, in accordance with the standards set by the researcher. The following are the requirements for the research sample:

No	Criteria	Jumlah
1	Mining companies in the Oil and Gas sub-sector on the IDX for the period 2016-20120	15
2	Companies that do not publish audited financial statements for the period 2016-20120	(1)
3	Companies that do not present their financial statements in US dollars	(0)
4	Companies that do not have information according to the needs of the research variables	(0)
Research sample		14
Total research sample 14 companies x 5 years (2016-2020)		70

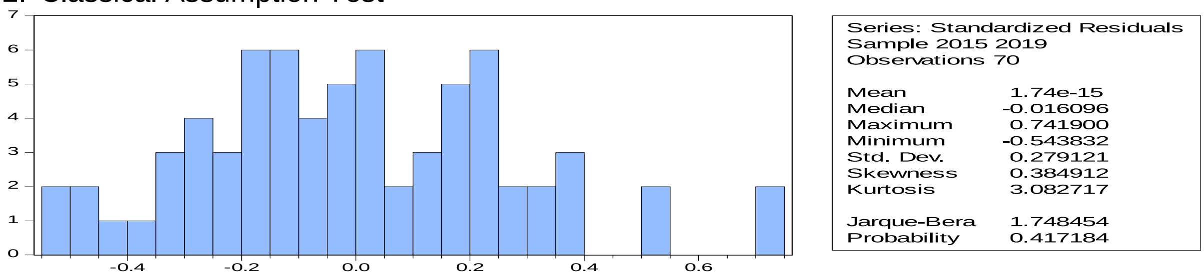
RESULT AND DISCUSSION

1. Panel Data Regression Selection Test

Uji Pemilihan	Nilai	Model	Model Terpilih
Uji Chow	cross-section F 0.0126 < 0.05	FEM	REM
Uji Hausman	cross-section random 0.3403 > 0.05	REM	
Uji Lagrange Multiflier	Breusch-Pagan 0.0004 < 0.05	REM	

Based on the panel data regression selection test, it can be concluded that the appropriate model used in panel data regression is the random effect model (REM) and is further used to estimate the effect of KAP reputation, auditor changes and financial distress on audit delay in mining companies in the Oil and Gas sub-sector listed on the Indonesia Stock Exchange in 2016-2020.

2. Classical Assumption Test



The normality test results show a jarque-bera value of 1.748454 and a jarque-bera probability of 0.417184 and a table chi-square value of 7.815 from 3 independent variables and a significance level of 0.05, which means that the jarque-bera value of 1.748454 < chi-square table 7.815 and jarque-bera probability 0.417184 > 0.05. which means that Ho is accepted and Ha is rejected, which means that the data is normally distributed.

	RKAP	PA	FD
RKAP	1.000000	-0.008499	-0.122123
PA	**-0.008499**	1.000000	0.714715
FD	**-0.122123**	**0.714715**	1.000000

The multicolonearity test above that the coefficient value of each variable is less than 0.90, namely KAP reputation with auditor turnover -0.008499, KAP reputation with financial distress -0.122123 and financial distress with auditor turnover 0.714715 which means that the research data is free from multicolonearity problems.

Heteroskedasticity Test: Harvey			
F-statistic	0.736981	Prob. F(3,66)	0.5337
Obs*R-squaredh	**2.268933**	**Prob. Chi-Square(3)**	**0.5185**
Scaled explained SS	1.713168	Prob. Chi-Square(3)	0.6340

The heteroscedasticity test in this study uses the Harvey test which shows that the Obs * R-Squaredh probability value of 0.5185 is greater than 0.05 or 0.5185> 0.05, which means that the data in the study are free from heteroscedasticity problems and have homoscedasticity

R-squared	0.132427	Mean dependent var	1.709701
Adjusted R-squared	0.092992	S.D. dependent var	0.221083
S.E. of regression	0.210552	Sum squared resid	2.925932
F-statistic	3.358094	**Durbin-Watson stat**	**1.556015**
Prob(F-statistic)	0.023919		

The autocorrelation test above shows that the D-W value is between -2 to +2, namely -2 < 1.556015 < 2, which means that there is no autocorrelation in the regression model.

3. Hypothesis Test

Dependent Variable: LOG_AUDY
Method: Panel EGLS (Cross-section random effects)
Date: 02/24/21 Time: 09:09
Sample: 2015 2019
Periods included: 5
Cross-sections included: 14
Total panel (balanced) observations: 70
Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	4.093807	0.110610	37.01105	0.0000
RKAP	-0.099883	0.237135	-0.421207	0.6750
PA	0.032777	0.101957	0.321481	0.7489
FD	0.385539	0.171156	2.252564	0.0276
		Effects Specification		
			S.D.	Rho
Cross-section random			0.219540	0.5119
Idiosyncratic random			0.214386	0.4881
		Weighted Statistics		
R-squared	0.132427	Mean dependent var		1.709701
Adjusted R-squared	**0.092992**	S.D. dependent var		0.221083

S.E. of regression	0.210552	Sum squared resid	2.925932
F-statistic	3.358094	Durbin-Watson stat	1.556015
Prob(F-statistic)	0.023919		
	Unweighted Statistics		
R-squared	0.179643	Mean dependent var	4.271962
Sum squared resid	5.375689	Durbin-Watson stat	0.846923

Hypothesis testing begins with the coefficient of determination. The determination test shows the Adjusted R-squared value of 0.092992, which means that only 9.29% of the variation in the audit delay variable is explained by the independent variables of KAP reputation, auditor and financial difficulty, while the remaining 90.72% can be explained by variables not examined in this research model. . difficulty, while the remaining 90.72% can be explained by variables not examined in this research model. Furthermore, the F-hypothesis test shows that the f-count value is 3.358094 dangt; f table 2.74 and the probability of f 0.023919 andlt; 0.05 which means H1 is accepted. So KAP reputation, auditor turnover and financial efforts simultaneously have a significant effect on audit delay. Furthermore, the tstatistic test obtained the t-count value of KAP reputation of -0.421207, auditor of 0.321481, and financial distress of 2.252564 with a t-table value of 1.996, so it is explained as follows:

1. KAP reputation has a t-count value of -0421207 < t-table 1.996 and a probability of t 6.750> 0.05 which means H1 is rejected. So the reputation of KAP has no effect on audit delay.
2. Auditor turnover has a t-count value of 0.321481 < t-table 1.996 probability t 7489> 0.05 which means H2 is rejected. So the change of auditor has no effect on audit delay.
3. Financial distress has a t-count value of 2.252564> t-table 1.996 and a probability of 0.0276

The results showed that the reputation of KAP, auditors and financial difficulties simultaneously had a significant effect on audit delay which got an f-number value and gt; ftable or f-number 3.358094> f-table 2.74 and an f-probability value of 0.023919 andlt; 0.05. Thus it can be concluded that the effect of KAP reputation, auditor turnover and financial difficulties on audit delay can be predicted using a regression model, or it can be said that KAP reputation, auditor turnover and financial difficulties simultaneously have a significant effect on audit delay.

The results showed that the reputation of KAP, auditors and financial difficulties simultaneously had a significant effect on audit delay which got an f-number value and gt; ftable or f-number 3.358094> f-table 2.74 and an f-probability value of 0.023919 andlt; 0.05. Thus it can be concluded that the effect of KAP reputation, auditor turnover and financial difficulties on audit delay can be predicted using a regression model, or it can be said that KAP reputation, auditor turnover and financial difficulties simultaneously have a significant effect on audit delay. so the bigfour and non-bigfour filtered KAP cannot guarantee to extend or shorten the review delay.

tudy are in line with the results of Siaha et al (2019), Maretin-ang (2019) and Yanth et al. (2020), who found that switching reviews did not affect the review delay. According to Yanth et al (2020), the implementation of audit testing and reporting begins at the end of the client's financial year, while client approval and audit planning are carried out before the end of the client's financial year so that a change of auditors can be successful does not affect the review completion process. Thus, in this case the company that made the auditor change used the services of a better auditor than the previous auditor. It is expected that despite the change of auditors in the company, the new auditors will be able to prepare the audit planning properly and understand the company's operating environment and the risks that arise during the audit, because the company's audit planning has been carried out. out before the end of the company's financial year and before the company's employment contract with the old auditor expires, so that the change of auditors in the company has nothing to do with the length of the audit process carried out by the auditor. This shows that regardless of whether there is a change of auditors in the company or not, the new auditor can still plan the audit in the audit process so that it does not affect the length of the audit process. The results showed that financial distress has a significant positive effect on audit delay. This shows that the higher the value of financial distress, the higher the Inspection Delay value, which causes the longer Inspection Delay in the inspection process. This finding is consistent with or supports the research of Praptika and Rasmin (2016) and Oktavian and Ariyanto (2019) that financial distress has a significant positive effect on audit delay. The higher the value of the financial distress ratio, the company is considered to be in financial distress, and management tries to reduce bad news by taking more time (Praptika and Rasmini, 2016). Economic crises are thought to provide a number of signals, including bad news and good news. In this case, financial difficulties are bad news for companies and auditors and can increase audit risk, especially control risk and detection risk. With this increased risk, the auditor increases the risk assessment immediately during audit planning, namely before the audit process is carried out, thus having an impact on the audit process which causes the audit to take longer. process and increase the duration of audit delay The effect of financial distress on audit delay.

The results showed that financial Effort has a significant positive effect on audit delay. This shows that the higher the value of financial distress, the higher the Inspection Delay value, which causes the longer Inspection Delay in the audit process. This finding is consistent with or supports the research of Praptika and Rasmin (2016) and Oktaviani and Ariyanto (2019) that financial distress has a significant positive effect on audit delay. The higher the value of the financial distress ratio, the company is considered to be in financial distress, and management tries to reduce bad news by taking more time (Praptika and Rasmini, 2016). Economic crises are thought to provide a number of signals, including bad news and good news. In this case, financial difficulties are bad news for companies and auditors and can increase audit risk, especially control risk and detection risk. With this increased risk, the auditor increases the risk assessment right at the time of audit planning, namely before the audit process is carried out, which has an impact on the audit process which lengthens the audit process and increases the review process. length of control delays.

CONCLUSIONS

Based on the results and discussion of the study, the researcher concluded as follows: The results showed that the KAP reputation variable, auditor turnover and financial distress simultaneously had a significant effect on audit delay. Partial research results show that the KAP reputation variable has no effect on audit delay, the auditor change variable has no effect on audit delay and the financial distress variable has a significant positive effect on audit delay.

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