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The Effect of Audit Opinion, Reputation of KAP, Auditors and Audit Committee on the Timeliness of Financial Reports

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Abstract

Financial reports that are not submitted on time or delays in delivery will be able to cause the information to lose its reliability in influencing the quality of decision. The purpose of this study is to examine the impact of audit opinions, the reputation of KAPs, auditors, and audit committees on the timeliness of financial reporting in manufacturing companies in the basic and chemical industrial sectors listed on the Indonesia Stock Exchange (IDX) for the 2019-2021 period. The method in this study is the use of logistic regression on sampling technique of purposive sampling. The variables used in this study are audit opinion, audit committee, KAP reputation and auditor quality. These variables are variables that can affect the timeliness of submission of the company's financial reports. The sample for this research is 135 data from 45 manufacturing companies in the basic and chemical industry sectors that are registered and submitting financial reports on the IDX for the 2019-2021 period. By running the multiple linear regression on the sample, then the results are obtained as follows: The results are revealing that audit opinion, and KAP reputation has a positive and significant effect on the timeliness of financial reporting, while the auditor and audit committee have no significant effect on the timeliness of financial reports.

Keywords: Audit Opinion, KAP Reputation, Auditor and Audit Committee, Multiple Linear regression

Introduction

The growth of the business world is growing faster, companies are also required to provide relevant financial reports. Timeliness is one of the factors in presenting information that is relevant for go public companies in carrying out financial reporting, because delays in the delivery of financial report news can cause decisions taken to be of less quality (Sanjaya & N.G.P.W., 2016). Timeliness in submitting financial reports is very crucial because it can affect management decisions that will be taken in the future and can be used by users of financial reports. Therefore, financial reports must be presented within a predetermined timeframe so as not to make it easier for management to make decisions. Perfect presentation of financial statements will have superior quality financial reports because they can provide reliable information (Videsia et al., 2022).

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Financial reports that are not submitted on time will be able to cause the information to lose its reliability in influencing the quality of decisions. Timely is also interpreted as the use of the benefits of information for decision makers before the information loses capacity or ability to make decisions because of which the information is irrelevant and ineffective. Timely presentation of company reports is very important for companies listed on the IDX (Indonesian Stock Exchange). Financial reporting is part of the company's means of being able to convey various information and economic measurements of the resources owned and the performance of various interested parties on the information that has been designed. Financial reporting can be expected to convey information about the company's financial performance in a period and how the development of the company's management uses its management's responsibilities to the owner (Jatiningrum et al., 2016)

The thing that attracts researchers to conduct this research is to find out what triggers' companies going public to be late in reporting financial reports according to their annual schedule. there are many factors that influence the timeliness of financial statements, namely, audit opinion, audit committee, KAP reputation, and auditor quality. Audit opinion is the opinion of the auditor regarding the financial statements that have been audited/made to get a temporary picture of the financial statements. Companies that receive unqualified opinions tend to be timelier in submitting their financial reports because the unqualified opinion is good news from the auditors. based on research conducted by (Sanjaya & N.G.P.W., 2016) & (Sultana, 2015) (2017) stated that the auditor's opinion has a positive effect on the timeliness of submitting financial reports, in contrast to the research conducted by (Cameran, 2005) & (Ogoun Stanley et al., 2020) stating that opinions auditors have a negative effect on the timeliness of submission of financial reports (Videsia et al., 2022).

A financial report or information about company performance must be presented in an accurate, reliable and accountable manner. Therefore, companies need to use the services of a public accounting firm (KAP) to obtain accurate financial reports for the financial statements made. The reputation of a public accounting firm concerns the public's assessment of the performance of a public accounting firm that will create a reputation. Research conducted by (Desyana, 2020a), (Yuniarti, 2016a) states that the reputation of KAP affects the timeliness of financial reporting. Whereas in the research of (Setiawati E et al., 2021), (Hastutik, 2014), (Jatiningrum et al., 2020) stated that KAP's reputation did not have a significant impact on the timeliness of company financial reporting (Santika & Nuswandari, 2021).

The quality of the reliability and timeliness of the auditor's financial statements depends on the size of the public accounting firm that audits the financial statements. the size of a public accounting firm can be seen or measured from the number of employees, clients, and the reputation of the KAP. Larger accounting firms will tend to have more employees and be able to audit more efficiently because they have a lot of experience in managing or meeting with other company clients, have flexible periodic targets to complete audits on time.

Based on the explanation above, this study aims to examine: 1) the audit committee have an effect the timeliness of financial reporting. 2) KAP reputation have an effect the timeliness of financial reporting. 3) the quality of the auditor significantly has an effect the timeliness financial reporting.

This study based on several grand theory. Compliance Theory explained that Compliance is the same as using the nature of being obedient, obedient, and subject to the rules set. Compliance theory can form a person to be more obedient to applicable regulations, such as a company's efforts to submit financial reports in a timely manner, because the submission of financial reports in a timely manner is an obligation for the company and it must be fulfilled, so that later it will be useful for users of financial statements, opinion (Sanjaya & N.G.P.W., 2016).

Signal theory suggests management to convey good information about the company to interested parties, so that the company has confidence in the safety of its shares and as a benefit for investors in making decisions. The stronger the signal and the better the financial report signals given, the better the relationship between the company and investors (Desyana, 2020). Line with the agency theory, the theory discusses the relationship between the agent and the principal which is based on several aspects and the consequences of the agency relationship. agency relationship, there is the relationship that exists between the principal and the agent in which the agent here acts in the interests of the principal and for his actions the agent receives certain rewards from the principal (Jatiningrum et al., 2020)

According to IAI (2015) financial reports aim to convey news to internal parties of the company to be able to form decisions about the financial condition, financial performance, and cash flows of entities that are beneficial to users of financial statements in making economic decisions. The financial statements describe the results of the responsibility of the company's management in using the resources that have been entrusted to be accountable to those who are given responsibility. Based on IAI (2012) the purpose of financial reports is to present information related to financial position, performance, and changes in financial position that are useful for most users of information in making decisions. Reliable news will be beneficial for users if there is a timely relationship between the providers of information needed and the amount of reporting information. If the news is not delivered in a timely manner, it can cause the information to lose value in influencing the quality of decisions. timely is defined as the use of the benefits of information by decision users before the news loses its capacity or quality in making decisions. The information is said to be irrelevant if it is not submitted in a timely manner. This information continues to be available to decision makers before the information loses the opportunity to influence decision makers

Audit Opinion explained by (Yuniarti, 2016a) is an opinion given by an auditor to his clients on audited financial statements to determine whether the report is fair without dispensation or not. A reasonable opinion without dispensation is usually considered an unqualified opinion, which means that the auditor's opinion states that the financial statements present fairly, in all material respects, financial position, results of operations, changes in equity and cash flows of an entity in accordance with applicable accounting principles. common in Indonesia. The audit committee is an important part of the governance structure that is burdened with good financial reporting and disclosure matters (Ogoun Stanley et al., 2020). Skilled audit committee members will provide quality monitoring for producing quality accounting information (Sultana, 2015). So, the number of audit committee members is very influential on the audit.

KAP reputation stated by (Cameran, 2005) states, greatly determines the credibility of financial statements, when a reputable accounting firm is expected to be able to conduct audits more efficiently and have greater flexibility to complete audits on schedule. Auditors working in. Large public accounting firms are seen as auditors with high reputation. KAPs that have a good reputation generally have greater resources (competence, expertise, and ability of the auditors, facilities, auditing systems and procedures used) compared to KAPs that have a good reputation.

Auditor change is a change in auditors in the behaviour of the company caused by company rules or voluntary based on (Azhari & Nuryatno, 2020). the professional standards of public accountants (2011) require an audit or have the knowledge used to design an audit program. Auditors who are concentrated in certain industries have better knowledge of client company audits (Handayani & Ibrani, 2019). More knowledge about the industry that is owned by the auditor will produce a better audit quality.

Theoretical Framework

The theoretical framework or conceptual framework is a model that describes how the correlation of a theory with important factors that are already known in a particular problem. The conceptual framework in this study is as follows. The hypothesis is that the Timeliness in Financial Report are depended on Audit Opinion, KAP Reputation, Auditor, and Audit Committee, then coming out the framework as in Figure 1.

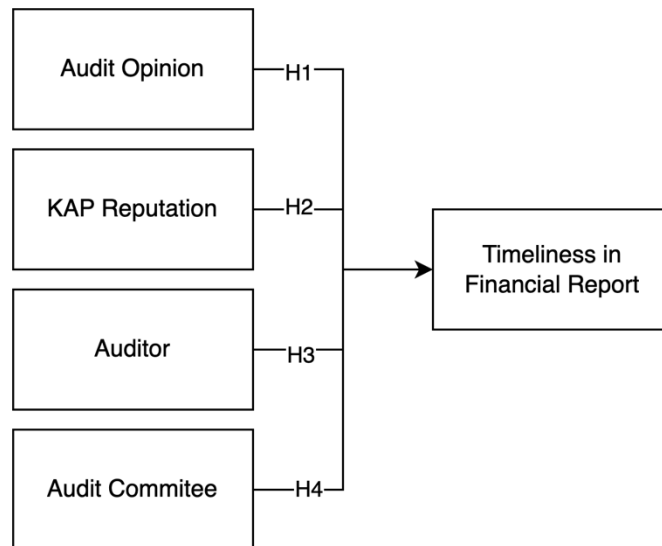


Figure 1. The Theoretical Framework

H1: Audit Opinion has effect on Timeliness in Financial Reporting

H2: KAP Reputation has effect on Timeliness in Financial Reporting

H3: Auditor has effect on Timeliness in Financial Reporting

H4: Audit Committee has effect on Timeliness in Financial Reporting

Methods

Dependent Variable

Timeliness of Submission of Financial Reports

The timeframe is related to how long the report is available to the public. using a dummy, variables with category 1 with companies that are on time and create category 0 for companies that are not on time.

Independent Variable

Audit Committee

The audit committee is a committee made by the board of commissioners and is responsible to the board of commissioners in helping carry out the functions of the board of commissioners, whose members are appointed and terminated by the board of commissioners, the audit committee acts independently in carrying out the duties and functions of the board of commissioners (P. B. Putri, 2015).

The more audit committee members who have expertise in finance, the more sources of information and knowledge they have (Jatiningrum et al., 2020) therefore, that it is expected to be able to direct the audit committee to carry out its duties independently and more objectively. This variable uses a dummy, the measurement is carried out by giving a value of 1 for the number of

audit committees 3 or more than 3 and giving a value of 0 for audit committees that are less than three

Audit Opinion

Audit opinion is the opinion of the auditor regarding the financial statements that have been audited in accordance with applicable regulations. Audit opinion is measured using a dummy variable. The category of companies that received an unqualified opinion from the auditor was given a dummy score of 1 and the category of companies that received an opinion other than an unqualified opinion was given a dummy value of 0.

KAP's reputation

KAP's reputation is a reputation that can be said to be good if it has an expert or auditor who is reliable in submitting financial reports in accordance with the provisions. Companies that use Big 4 KAP tend to be timelier in submitting financial reports. The measurement parameters are indicated by KAPs that work together with large universally applicable KAPs known as Big 4 KAPs (Big Four Worldwide Accounting Firms). Big 4 KAPs are defined as having high quality compared to non-big 4 KAPs. This study uses a dummy measurement scale, namely, to select Big 4 KAPs with a value of 1, then non-big 4 KAPs with a value of 0.

Auditors

Auditor change is a change in auditor behaviour in the company caused by company regulations or voluntary based on (Azhari & Nuryatno, 2020). This variable has been studied by (Videsia et al., 2022), and (Princess, 2021), measured using a dummy variable (Suwardjono, 2014). Provided that a dummy value of 1 is given if the company changes auditors, while a dummy value of 0 is given if the company does not change auditors.

Population & Sample

The population & sample in this study are manufacturing financial reports listed on the Indonesia Stock Exchange (IDX) in the 2019-2021 period. The sample collection method (sampling method) used in this study is purposive sampling. The sample was selected by purposive sampling to obtain representation from the existing population so that it fits the research objectives (Sugiyono, 2021).

The samples study from the basic industrial and chemical sectors on the Indonesia Stock Exchange (IDX) in the 2019-2021. The sample used in this study were 135 companies. Based on the criteria for selecting the sample, the sample companies used in this study were 135 companies out of total population of 135 companies.

Table 1. Sample

No	Criteria	Total
1	Companies listed IDX	136*
2	Companies that delist during the observation period 2019-2021	(18)
3	Incomplete companies publish financial statements during the observation period	(15)
4	In available data related variables observation	(52)
5	Government Companies	(6)
	Sample	45
	Criteria	135

The variable of the timeliness of the submission of financial statements is measured using a dummy variable. Companies that do not submit their financial statements on time are given a score

of zero and companies that are on time are given a score of 1. This research data was panel data. The analytical tool suitable for panel data types was SPSS 2022. To analyse this research, a Multiple Linear regression (MLR) Model was used. This model was ideal because there were binary variables. Binary variables are variables that use the values of 0 and 1. To check the normality of the data was done by the Kolmogorv-Smirnov test, which was looking for regression coefficients so that the probability of occurrence of the dependent variable could be as maximum as possible. Evaluation of the significance of the independent variable on the multicollinearity test, to verify the is no autocorrelation whatsoever. To test the feasibility of the model, whether all the residuals are smaller were apply the heteroscedastic test. The parameter estimation was applied the multi linear regression prediction

Results

The variables used in this study are audit opinion, audit committee, KAP reputation and auditor quality. These variables are variables that can affect the timeliness of submission of the company's financial reports.

Descriptive statistics convey an illustration or description of a data that is seen from the average value (mean), standard deviation, lowest value (minimum), and highest value (maximum). The descriptive statistics of the research variables are shown in Table 1 as follows:

Table 2 Descriptive Statistics

	N	Minimum	Maximum	Means	std. Deviation
Audit Opinion	135	0	1	.97	.170
KAP's reputation	135	0	1	.27	.444
Auditors	135	0	1	.31	.465
Audit Committee	135	3	5	4.20	.751
LK Timeliness	135	0	1	.97	.170
Valid N (listwise)	135				

SourceData: Processed SPSS 2022

according to Table 1 above N = 135 forms the minimum value owned by the Audit Opinion, KAP Reputation, and Auditor variables of 0 which means the lowest value of the sample data used. for the maximum value owned by the audit committee variable of 5 which is the highest value of the sample data used. The mean value is the average value obtained from 135 data samples. for the standard deviation is the spread or deviation of two or more groups of data. in the table above the standard deviation values of the Audit Opinion, Audit Committee and Timeliness of Financial Reporting variables are smaller than the mean value, this means that the spread of the data is clustered around the calculated average value. conversely for the KAP and Auditor Reputation variables the standard deviation value is greater than the mean which means it is more widespread or not clustered in the calculated average value.

The normality test was carried out to see whether the dependent and independent variables in the regression model have a normal distribution or not, (Ghozali, 2018). SPSS output results of Kolmogorov Smirnov Test images using normality testing can be seen as follows:

Table 3. One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residuals
N		135
Normal Parameters ^{a,b}	Means	.0000000

eCo-Buss

	std. Deviation	.16321850
Most Extreme Differences	absolute	.462
	Positive	.283
	Negative	-.462
Test Statistics		.462
asyp. Sig. (2-tailed)		.474 ^c

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

SourceData: Processed SPSS 2022

Based on the table, all variables in the normality test are normally distributed, because the Sig value is $0.474 > 0.05$.

Table 4. The Result Multicollinearity Test

Coefficients^a

Model	Collinearity Statistics	
	tolerance	VIF
1 Audit Opinion	.989	1011
KAP's reputation	.988	1012
Auditors	.982	1.018
Audit Committee	.990	1010

a. Dependent Variable: Timeliness of LK

SourceData: Processed SPSS 2022

Based on the table, it can be described that:

1. The audit opinion tolerance value is $0.989 > 0.1$ and the VIF value is $1.011 < 10$, so it is declared free from multicollinearity.
2. The KAP reputation tolerance value is $0.988 > 0.1$ and the VIF value is $1.012 < 10$, it means that it is declared free from multicollinearity.
3. The auditor's tolerance value is $0.982 > 0.1$ and the VIF value is $1.018 < 10$, so it is declared free from multicollinearity.
4. The audit committee tolerance value is $0.990 > 0.1$ and the VIF value is $1.010 < 10$, it means that it is free from multicollinearity.

Thus it can be concluded that no multicollinearity symptoms were detected because the independent variables in this study had a VIF value < 10 and a tolerance value > 0.1 .

Heteroscedasticity Test

From the picture the dots spread randomly or do not form a certain pattern. The dots are clear and spread both above and below the number 0 on the y axis. Therefore, it can be concluded that in this study there was no heteroscedasticity.

Table 5 The Result Autocorrelation Test

Summary Model^b

Model	R	R Square	Adjusted R Square	std. Error of the Estimate	Durbin-Watson
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1	.283 ^a	.800	.520	.166	2,194
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a. Predictors: (Constant), Audit Committee, KAP Reputation, Audit Opinion, Auditor

b. Dependent Variable: Timeliness of LK

SourceData: Processed SPSS 2022

The results of the autocorrelation test above using Durbin Watson showed a significant value of 52%, from the number of samples (n) 135 and the number of variables 4 (k = 4), then from the Durbin Watson table the value dl 1.6584 du was 1.7802 and 4 -dl = 2.3416, then 4-du = 2.2198. In the table above, the DW shows 1.856 and the number lies between du < dw < 4-du, that is, 1.7987 < 2.194 < 2.2198. So it can be concluded that there is no symptom of autocorrelation.

Table 6. Multiple Linear Regression Analysis

Model	Coefficients ^a					
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	std. Error				Betas
1	(Constant)	.792	.122		6,512	.000
	Audit Opinion	.217	.085	.217	2,565	.011
	KAP's reputation	.031	.032	.180	1980	.049
	Auditors	-.052	.031	-.173	-1,979	.096
	Audit Committee	-.002	.019	-.008	-.091	.927

a. Dependent Variable: Timeliness of LK

SourceData: Processed SPSS 2022

Multiple linear regression analysis in this study was used to determine the influence of the independent (independent) variables on the dependent (dependent) variable. From the table above, the multiple linear regression equation can be compiled as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$$

$$Y = 0,792 + 0,217X_1 + 0,031X_2 + 0,052X_3 + 0,002X_4 + e$$

Hypothesis testing

Table 7. Testing the Partial Regression Coefficient (T Test)

Model	Coefficients ^a					
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	std. Error				Betas
1	(Constant)	.792	.122		6,512	.000
	Audit Opinion	.217	.085	.217	2,565	.011
	KAP's reputation	.031	.032	.180	1980	.049
	Auditors	-.052	.031	-.173	-1,979	.096
	Audit Committee	-.002	.019	-.008	-.091	.927

a. Dependent Variable: Timeliness of LK

SourceData: Processed SPSS 2022

The results of the First Hypothesis Test partially audit opinion has a significant effect on the Timeliness of Financial Statements, this can be seen from the significance value of 0.011. The significance value is below 0.05. So it can be said that Ha1 is accepted and H01 is rejected. The results of the Second Hypothesis Test partially KAP Reputation has a significant effect on the Timeliness of Financial Statements, this can be seen from the significance value of 0.049. The significance value is below 0.05. So it can be said that Ha2 is accepted and H02 is rejected. The results of the Third Hypothesis Test partially Auditors have no significant effect on the Timeliness of Financial Statements, this can be seen from the significance value of 0.096. The significance value is above 0.05. So, it can be said that Ha3 is rejected and H03 is accepted. The results of the Fourth Hypothesis Test partially the audit committee has no significant effect on the Timeliness of Financial Statements, this can be seen from the significance value of 0.927. The significance value is above 0.05. So, it can be said that Ha4 is rejected and H04 is accepted.

Table 8. Testing the Regression Coefficient Simultaneously (Test F)

ANOVA ^a

Model	Sum of Squares	df	MeanSquare	F	Sig.
Regression	.312	4	.078	2,838	.027 ^b
residual	3,570	130	.027		
Total	3,881	134			

a. Dependent Variable: Timeliness of LK

b. Predictors: (Constant), Audit Committee, KAP Reputation, Audit Opinion, Auditor

SourceData :Processed SPSS 2022

Based on the table it can be seen that the calculated F value is 2.838 and a significance value of 0.027. It can be concluded that $F_{count} > F_{table}$, namely $2.838 > 2.440$ ($df = 4, N = 135$) and a significance value of $0.027 < 0.05$ which means that there is a simultaneous influence of audit opinion variables, KAP reputation, auditors, and audit committee on timely financial reporting.

Table 9. Testing the Coefficient of Determination (R2)

Summary Model ^b

Model	R	R Square	Adjusted R Square	std. Error of the Estimate	Durbin-Watson
1	.283 ^a	.800	.520	.166	2,194

a. Predictors: (Constant), Audit Committee, KAP Reputation, Audit Opinion, Auditor

b. Dependent Variable: Timeliness of LK

SourceData: Processed SPSS 2022

Based on the table, the value of R2 (Adjusted R Square) is 0.520 or 52%. This shows that the percentage of influence of audit opinion, KAP reputation, auditors, and audit committee on the timeliness of financial reporting is 52%. While the remaining 48% is influenced or explained by other factors not included in this research model.

Discussion

The Influence of Audit Opinion (X1) on Timeliness of Financial Reporting (Y) Audit opinion (X1) has a significance level (sig t) of 0.011 below that of $\alpha = 0.05$ and t count value $2.565 > t_{table}$ 1.97838 ($t_{table} = 0.025; 130$) it can be concluded partially that audit opinion has a positive and significant effect on the timeliness of financial reporting. This shows that Ha1 is accepted and H01 is rejected. Thus, this study confirms that audit opinion influences the accuracy policy time report finance. according to research conducted by (Hastutik, 2015)which states that audit opinion has a positive and significant effect on the timeliness of financial reporting. This happens because the

audit opinion on the financial statements prepared will affect the timeliness of management in submitting financial reports. This research is not in line with research conducted by Pradipta & Bambang (2017) which states that audit opinion has no effect on the timeliness of financial reporting.

The Effect of KAP Reputation (X2) on the Timeliness of Financial Reporting (Y)

KAP's reputation (X2) has a significance level (sig t) of 0.049 below that of $\alpha = 0.05$ and t count $1.980 > t$ table 1.97838 (t table = 0.025; 130). it can be concluded partially that KAP reputation has a positive and significant effect on the timeliness of financial reporting. This shows that Ha2 is accepted and H02 is rejected. The results of this study are in line with research (Yuniarti, 2016b) which states that KAP reputation affects the timeliness of financial reporting so that KAP reputation can be used as a factor in the timely submission of financial reports. By accepting this hypothesis, the better the KAP's reputation, the timelier it is in submitting financial reports. As a result, KAP's reputation can be used as a factor in the timely submission of financial reports. but this research is not in line with the research conducted (Lumbantoruan & Siahaan, 2018).

Influence of Auditor (X3) on Timeliness of Financial Reporting (Y)

Auditor (X3) has a significance level (sig t) of 0.096 above from $\alpha = 0.05$ and t count $-1.979 > t$ table 1.97838 (table = 0.025; 130). it can be concluded partially that the auditor has a negative and insignificant effect on the timeliness of financial reporting (Y). This shows that Ha3 is accepted and H03 is rejected. the results of this study are not according to research (Zahroh & Hermanto, 2018) where in his research the quality of the auditor as an independent variable which states that the quality of the auditor has an effect on the timeliness of financial reporting. and these results are in line with the research conducted (Desyana, 2020b) suggests that the quality of the auditor has no effect on the timeliness of financial reporting.

The Influence of the Audit Committee (X4) on the Timeliness of Financial Reporting (Y)

The audit committee (X4) has a significance level (sig t) of 0.927 above from $\alpha = 0.05$ and the t count is $-0.091 < t$ table 1.97838 (t table = 0.025; 130). it can be concluded partially that the audit committee has no effect and is not significant on the timeliness of financial reporting (Y). This shows that Ha4 is rejected and H04 is accepted. the results of this study are in line with research (Azhari & Nuryatno, 2019) and (Setiawati et al., 2021) which stated that the audit committee had no effect on the timeliness of financial reporting. and the results of this study are not in line with research (D. A. Putri, 2021) which states that the audit committee has an effect on the timeliness of financial reporting

Conclusion

in this study have tested and analysed the influence of Audit Opinion, Audit Committee, KAP Reputation and Auditors on the timeliness of financial reporting in manufacturing companies in the basic and chemical industrial sectors on the Indonesia Stock Exchange (IDX) for the 2019-2021 period. According to the results of the research that has been done, the conclusions of the analysis are as follows: 1) Audit Opinion has a significant effect on the timeliness of financial reporting. 2) KAP reputation has a significant effect on the timeliness of financial reporting. 3) The auditor has no significant effect on the timeliness of financial reporting. The Audit Committee has no significant effect on the timeliness of financial reporting.

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