

Effect Of Profitability, Leverage, and Size Of Audit Public Accountant Of The Audit

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Abstract

The research aims to examine the effects of profitability, leverage, and size of public accountant firm of the audit delay. The independent variables used are profitability, leverage, and size of public accountant firm. While the dependent variable used is audit delay. The research population using food and beverage companies listed in Indonesia Stock Exchange in 2014-2017. Determination of the sample using purposive sampling method and after reduces with several criteria obtained a sample of 10 sample companies. The analysis technique used in this research is linear regression analysis and processed by using SPSS program version 21. Based on the result of research showed that profitability have a significant effect on audit delay, leverage does not significant effect on audit delay, size of public accountant firm does not significant effect on audit delay, and Profitability, leverage, and size of public accountant firm simultaneously influence to audit delay.

I. INTRODUCTION

The development of this business world causes sharp competition, therefore companies must be able to maintain their existence, namely by growing and developing and therefore management control is needed to compete for the continuity of their business in the future. With the current competition so tight, more and more companies are venturing into the capital market. This is also driven by the increase in the number of companies that have gone public and are listed on the Indonesian Stock Exchange (IDX). And to give trust to investors as investors in the company. With the increasing number of companies offering their shares, the more options for investors to purchase shares from a particular company.

Financial reports are part of the financial reporting process (Indonesian Institute of Accountants 2015, 2). Complete financial statements usually include balance sheets, income statements, statements of changes in financial position (which are presented in various ways such as cash flow statements, or cash flow statements), notes and other reports and explanatory material that are an integral part of financial statements. The purpose of financial reports is to provide information regarding the financial position, performance and changes in the financial position of a company that is useful for a large number of users in making economic decisions (Indonesian Institute of Accountants 2015, 3). Therefore, financial reports must be accountable so that the information can show the actual financial condition of the company, so that financial reports can be used as material for decision making for investors. On the Indonesia Stock Exchange, there are still companies that are late in submitting their financial reports. This is largely due to the length of time to complete the audit (Ketut Dian and Made Yeni 2014).

Audit delay is the length of time for completion of the audit which is calculated from the date of book closing until the date the audit report is issued. The longer the auditor completes his audit work, the longer the audit delay will be. This means that if the audit delay is getting longer, the company is more likely to be late in submitting financial reports to Bapepam and other users (Yanti & Oktari, 2018).

There are factors that affect audit delay, namely profitability, leverage, size of the public accounting firm (KAP). Companies that have a high level of profitability need less time in auditing financial statements. the size of the leverage will cause the examination and reporting of the examination of company debt to be longer so that it can slow down the audit reporting process by auditors. KAPs that enter the bigfour with non big four have different

characteristics. It is believed that KAP which is included in the big four can work more efficiently in conducting audit planning.

Based on these things, we look for the influence of audit delay factors on Profitability, leverage and Public Accountant Size in food sector manufacturing companies listed on the Indonesia Stock Exchange in 2014-2017.

II. RELATED WORKS/LITERATURE REVIEW (OPTIONAL)

AUDIT

In general, auditing is a process that is structured to obtain and evaluate evidence objectively regarding statements about economic activities and events with the aim of determining the level of conformity between these statements with predetermined criteria, and communicating the results to users who are have an interest (Mulyadi, 2014,9).

PROFITABILITY

The profitability ratio is a ratio to measure how much profit a company can get. The greater the level of profit, the better the management in managing the company (Sutrisno 2017, 212).

LEVERAGE

Leverage is a financial ratio that describes the relationship between corporate debt to capital and company assets (Rizal putri and Irwasyah putra, 2017).

PUBLIC ACCOUNTANT OFFICE SIZE

Public Accounting Firm (KAP) is a form of public accountant organization that has obtained permits in accordance with statutory regulations that are engaged in providing professional services in public accountants (Agoes 2017, 71).

III. METHODS

This study uses quantitative methods, namely research methods based on the positivism philosophy, used to examine populations or specific samples, data collection using research instruments, statistical data analysis, with the aim of testing hypoth eses that have set (Sugiyono, 2011, p. 6).The type of data used is secondary data that is the source of research data indirectly through intermediary media (Sujarweni, 2014, p. 224).

The population is all food and beverage sub-sector manufacturing companies listed onthe Indonesia Stock Exchange for the 2014-2017 period of 10 companies, with sample criteria: the company has an independent auditor's report on the financial statements,and there is complete information related to the research variables and the financial statements using Rupiah currency. Measurement of each variable as follows:

Table 1. Variable

No	Varibel	Indikator	Skala
1	<i>Audit Delay</i> (Y)	The difference between the closing dates of the financial year and the date of the audited financial tatements. Source : (Kurniawan 2017,57)	Ratio
2	Profitability (X1)	$ROA = \frac{\text{Net Profit After Tax}}{\text{Total Asset}} \times 100 \%$ Source: (Herry 2016, 193)	Ratio
3	<i>Leverage</i> (X2)	$ROA = \frac{\text{Total Debt}}{\text{Total Asset}} \times 100 \%$ Source: (Herry 2016, 193)	Ratio
4	Public Accountant Office Size (X3)	If the company uses KAP big four services then it is given code 1, while if the company uses KAP non big four services it will be given code 0.	Nominal

Data analysis technique

In this study, data from variables will be processed using statistical software programs, namely the SPSS version 21 program.

1. Descriptive statistics

Descriptive statistics aim to provide a description or description of the data being analyzed including the minimum value, maxima, average, standard deviation, kurtosis, skewness.

2. Classic assumption test

According to (Sujarweni 2014, 181) for research states that testing classical assumptions is carried out together with multiple regression tests. So that good regression results are obtained if the classical assumptions are also good. The criteria are meeting the assumptions of normality and classical assumptions. This Classical Assumption Test includes multicollinearity, autocorrelation, heteroscedasticity.

a. Normality test

Normality test aims to test whether in a linear regression model the dependent variable and the independent variable both have an normal distribution or not. In this study, to detect data normality can be done by testing in the form of the Kolmogorov Smirnov test. In the Kolmogorov Smirnov test, guidelines are used to make decisions. are:

1. If the significant value of the K-S test > 0.05 , the residual data is normally distributed.
2. If the significant value of the K-S test < 0.05 , the residual data is not normally distributed.

b. Multicollinearity Test

Multicollinearity test aims to test whether in a regression model there is high or not correlation between independent variables (Ghozali 2016, 103). The criteria for determining whether multicollinearity occurs or not are as follows:

1. If the Tolerance value < 0.1 and the VIF value > 10 then multicollinearity occurs.
2. If the Tolerance value > 0.1 and the VIF value < 10 then multicollinearity does not occur.

c. Heteroscedasticity Test

The normality test aims to test whether in a regression model there is an inequality of variance from the residuals of one observation to another. If the variance from the residual of one observation to another is constant, it is called homoscedasticity and if it differs heteroscedasticity. (Ghozali 2016, 134) To detect heteroscedasticity can be done By looking at the presence or absence of a certain pattern on the scatterplot chart between RESID and ZPRED, the basis of the analysis is:

1. If there is a certain pattern, such as dots (points) that form a certain regular pattern (wavy, widened, then narrowed), then heteroscedasticity has occurred.
2. If there is no clear pattern, and the dots spread above and below Zero on the Y axis, then there is no heteroscedasticity.

d. Autocorrelation Test

The autocorrelation test aims to test whether in a linear regression model there is a correlation between the confounding error in period t with the residual period $t - 1$ (previous) (Ghozali 2016, 107-108) Value classification d

Table 2. Hypothesis

Null Hypothesis	Decision	If
There is no positive autocorrelation	Rejected	$0 < d < dl$
There is no positive autocorrelation	No Decision	$dl < d < du$
There is no negative autocorrelation	Rejected	$4 - dl < d < 4$
There is no negative autocorrelation	No Decision	$4 - du \leq d \leq 4 - dl$
There is no positive or negative autocorrelation	Not Rejected	$du < d < 4 - du$

3. Multiple Linear Regression Analysis

Multiple linear regression analysis aims to test the direction of the positive or negative relationship between the independent variable and the dependent variable and to predict whether the independent variable can affect the dependent variable.

$$CETR = \alpha + \beta_1 DER + \beta_2 ROA + \beta_3 SIZE + \epsilon$$

(Source : Ghozali 2016, 8)

Note :

Y = Variable Dependent (*Audit Delay*).

α = Constanta.

X1 = Variable Independen t(Profitability).

X2 = Variable Independent (*Leverage*).

X3 = Variable Independent (Size KAP).

123= The regression coefficient of each X

ϵ = Error

4.Hypothesis Testing

a.Partial Test (t Statistical Test)

This test is used to determine the relationship of each independent variable individually to the dependent variable..

> if t (table)> t (count) then there is no effect of the independent variable on the dependent variable
> if t (table) <t (count) then there is the influence of the independent variable on the dependent variable

or

> If the probability value t is greater than 0.05 then there is no effect of the independent variable on the dependent variable (regression coefficient is not significant)

> If the probability t value is less than 0.05 then there is an effect of the independent variable on the dependent variable (significant regression coefficient).

b. Simulttan Test (F Statistical Test)

This test is conducted to determine the relationship of the independent variables together (simultaneously) to the dependent variable.> if F (table)> F (count) then the independent variables together have no effect on the dependent variable.

> if F (table) <F (count) then the independent variables together have an effect on the dependent variable. In addition, a significant level of 0.05 was used.

or

> If the F probability value is greater than 0.05, the regression model cannot be used to predict the dependent variable, or in other words, the independent variables jointly affect the dependent variable.

> If the F value is less than 0.05, the regression model can be used to predict the dependent variable, or in other words, the independent variables together have no effect on the dependent variable

c.Coefficient of Determination (Adjusted R²)

The coefficient of determination (Adjusted R²) is used to determine the amount of variation from the dependent variable which can be explained by variations in the independent variable, the rest that cannot be explained is part of the variation from other variables not included in the model (Ghozali 2016,171)

Table 3. Interpretation

No	Interpretation of the Coefficients	closeness level
1	0,00 – 0,20	Very Weak
2	0,21 – 0,40	Weak
3	0,41 – 0,70	Strong
4	0,71 – 0,90	Very Strong
5	0,91 - 99	Very Strong
6	1	Perfect

(Source:Toifah, 2018)

IV. RESULTS

A. Description of Research Results

This study uses a sample of manufacturing companies for the food and beverage sub-sector listed on the IDX in 2014-2017. The food and beverage sub-sector companies listed on the Indonesia Stock Exchange during 2014-2017 totaled 18 companies sampled in this study were 10 companies.

List of sample companies

Table 4. List Emiten

No.	Nama Perusahaan
1	PT. Wilmar Cahaya Indonesia Tbk
2	PT. Delta Djakarta Tbk
3	PT. Indofood CBP Sukses Makmur Tbk
4	PT. Indofood Sukses Makmur Tbk
5	PT. Multi Bintang Indonesia Tbk
6	PT. Mayora Indah Tbk
7	PT. Nippon Indosari Corpindo Tbk
8	PT. Sekar Bumi Tbk
9	PT. Sekar Laut Tbk
10	PT. Ultrajaya Milk Industry & Trading Company Tbk

B. Analysis of Research Results

1. Descriptive statistics

Hasil Analisis Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
AD	40	53,00	89,00	78,0250	9,07939
ROA	40	,02	,53	,1277	,11106
DAR	40	,15	,75	,4458	,15755
UKURAN_KAP	40	,00	1,00	,6000	,49614
Valid N (listwise)	40				

In the table above, it can be seen that the amount of data used in this study was 40, which were sourced from the financial statements of companies included in the food and beverage sub-sector for 2014-2017.

> The dependent variable, namely audit delay, proxied by AD, shows a range of days between 53 days to 89 days with an average value of 78,0250 with a standard deviation of 9,07939.

Audit Delay with the lowest value is 53 days and the highest value is 89 days. This range indicates that the data distribution for audit delay is good. This can be seen from the standard deviation value which is smaller than the average. In this case, it appears that the average audit delay of the sample companies is still below the reporting date, namely 15 April. This is in accordance with the Financial Services Authority Regulation Number: 13 /POJK.03/2017 concerning the Use of Public Accountant Services and Public Accountant Firms in Financial Service Activities Article 21 paragraph 1, "KAP is required to submit reports on KAP service provision activities as referred to in Article 20 paragraph (3) annually to the Financial Services Authority accompanied by supporting evidence no later than April 15. "In the table above the lowest audit delay value is found at PT. MultiBintang Indonesia Tbk (MLBI) and PT. Ultrajaya Milk Industry and Trading Company Tbk (ULTJ) and the highest audit delay is PT.Delta Djakarta Tbk (DLTA) and PT. Ultrajaya Milk Industry and Trading Company Tbk (ULTJ). The independent variable (X1) is Profitability which is proxied by ROA which shows an average value of 0.1277 with a standard deviation of 0.11106. Profitability with the lowest value of 0.02 and the highest value of 0.53.

> Judging from this range indicates that the distribution of data for profitability is good. This can be seen from the standard deviation value which is smaller than the average. This indicates that most of the sample companies studied

have the ability to generate profits from the total assets they own. In this variable, the highest ROA is found at PT. Multi Bintang Indonesia Tbk (MLBI) and the lowest ROA is in PT. Sekar Bumi Tbk (SKBM). The independent variable (X2) is Leverage, which is proxied by DAR, which shows an average value of 0.4458 with a standard deviation of 0.15755. Leverage with the lowest value is 0.15 and the highest value is 0.75.

>Judging from this range indicates that the data distribution for solvency is good. This can be seen from the standard deviation value which is smaller than the average. This indicates that most of the sample companies studied have assets that are funded by debt. In this variable, the highest DAR is found at PT. Multi Bintang Indonesia Tbk (MLBI) and the lowest DAR are at PT. Delta Djakarta Tbk (DLTA). Independent variable (X3), namely the size of the public accounting firm proxied by Bigfour and Non Bigfour KAP. The size of KAP is a dummy variable which has a minimum value of 0 which is a category for companies using small KAP as measured by KAP that is not affiliated with Big Four KAP, while the maximum value is 1 which is the category for companies using large KAP as measured by affiliated KAP. with the Big Four KAP. shows an average value of 0.6000 with a standard deviation of 0.49614. Judging from this range indicates that the data distribution for KAP measures is good. This can be seen from the standard deviation value which is smaller than the average.

2. CLASSIC ASSUMPTION TEST

a. Normality Test

		Unstandardized Residual
N		40
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	7,98030274
	Absolute	,118
Most Extreme Differences	Positive	,079
	Negative	-,118
Kolmogorov-Smirnov Z		,745
Asymp. Sig. (2-tailed)		,635

The table above shows the significant results in the Asymp column. Sig. (2-tailed) of 0.635, which means that the essential data is normally distributed because it has a value greater than α 0.05 and is suitable for use.

b. Multicollinearity Test

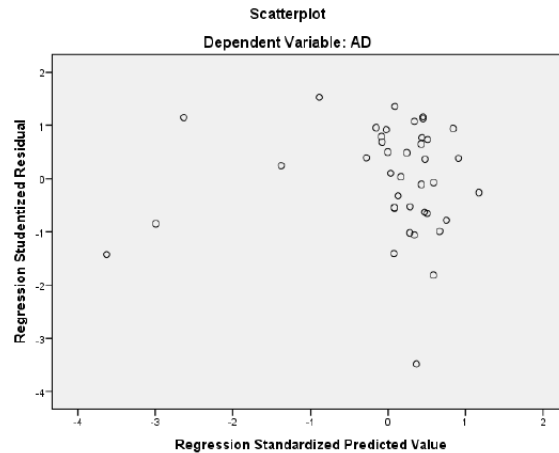
Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
1		
ROA	,886	1,128
DAR	1,000	1,000
UKURAN_KAP	,886	1,128

In the table above, this study is free from multicollinearity because each independent variable has a Tolerance value > 0.1 and VIF < 10. The Tolerance value of the profitability variable proxied by ROA is 0.886 > 0.1, the Tolerance value of the Leverage variable that is proxied by DAR is 1,000 > 0.1, Value Tolerance of KAP size variable is 0.886 > 0.1 which can be concluded that the variables of Profitability, Leverage, and Size of Public

Accounting Firm each have a tolerance value exceeding the limit value of 0.1. Furthermore, the VIF value on the Profitability variable which is proxied by ROA is 1.128 Leverage variable which is proxied by DAR is 1,000 <10, the VIF value of the KAP Size variable is 1.128 <10. It can be concluded that the Profitability, Leverage, and Size of the Public Accounting Firm has a VIF value less than the value limit of 10, which means that it has met the requirements.

c. Heteroscedasticity Test



In the picture above, it can be seen that the data points spread randomly above or below the number 0 (Zero) on the Y axis and do not form a pattern. It can be concluded that this study is free from heteroscedasticity so that the regression model is suitable for research.

d. Autocorrelation Test

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.477 ^a	.227	.163	8,30616	2,261

The table above shows that the value of Durbin Watson in this regression model is 2.083 with $n = 40$, $k = 3$, the value of $d_u = 1.6589$ is obtained, so that $4-d_u = 2.3411$. The value of d meets the criteria $d_u < d < 4-d_u$, namely $1.6589 < 2.261 < 2.3411$. It can be concluded that the regression model of this study is independent, namely there is no positive or negative autocorrelation and the decision is not rejected, so it can be accepted.

3. Multiple Linear Regression Analysis

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	87,331	4,441		19,665	,000
	ROA	-35,601	12,719	-,435	-2,799	,008
	DAR	-9,964	8,443	-,173	-1,180	,246
	UKURAN KAP	-,528	2,847	-,029	-,185	,854

The results of the calculation of the data obtained and then processed with SPSS version 21 software can form multiple linear regression equations:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

$$AD = 87,331 - 35,601 ROA - 9,964 DAR - 0.528 UKURAN KAP + \varepsilon$$

Analysis of the influence between each independent variable on the dependent variable, namely:

- The coefficient value for the constant is 87.331, this constant value indicates that if the independent variables (profitability, leverage, and size of the public accounting firm) are constant or their value 0, then the value of the dependent variable, namely Audit Delay, which is proxied by AD, is 87.331.
- If the Profitability variable has a coefficient value of -35,601, meaning that if the other independent variables are fixed and the profitability increases by one unit, then the Audit Delay will decrease by -35,601. The coefficient is negative, meaning that there is a negative relationship between profitability and Audit Delay. The higher the profitability, the lower the Audit Delay.
- If the leverage variable has a coefficient value of -9,964, meaning that if the other independent variables are fixed and the leverage has increased by one unit, the Audit Delay will decrease by -9,964. The coefficient is negative, meaning that there is a negative relationship between leverage and audit delay, the higher the leverage, the lower the Audit Delay.
- If the size variable of the Public Accounting Firm has a coefficient value of -0.528, this means that if the other independent variables are fixed and the size of the Public Accounting Firm has increased by one unit, the Audit Delay will decrease by -0.528. The coefficient is negative, meaning that there is a negative relationship between Public Accounting Firm Size with Audit Delay. The increasing the size of the Public Accounting Firm, the lower the Audit Delay.

4. HYPOTHESIS TESTING

a. Partial Test (t Statistical Test)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	87,331	4,441		19,665	,000
1 ROA	-35,601	12,719	-.435	-2,799	,008
DAR	-9,964	8,443	-.173	-1,180	,246
UKURAN KAP	-.528	2,847	-.029	-.185	,854

1) The Effect of Profitability on Audit Delay

Based on the results of testing the profitability variable proxied by ROA (return on assets) has a significance level value smaller than the value α 0.05 ($0.008 < 0.05$) indicating that ROA has a significant effect on Audit Delay, so the hypothesis proposed in H1 research is accepted, and it can be concluded that Profitability has a significant effect on Audit Delay.

2) The Effect of Leverage on Audit Delay

Based on the results of testing the leverage variable proxied by DAR (Debt To Asset Ratio) has a significance level value greater than α 0.05 ($0.246 > 0.05$) indicating that DAR has no significant effect on Audit Delay, so the hypothesis proposed in research H2 is rejected, and it can be concluded that leverage has no effect on Audit Delay.

3) The Effect of Public Accountant Firm Size on Audit Delay

Based on the results of testing the variable size of the public accounting firm has a value of significance level greater than the value of α 0.05 ($0.854 > 0.05$), it shows that the size of the public accounting firm does not have a significant effect on audit delay, so the hypothesis proposed in the H3 study is rejected, and it can be concluded that The size of the Public Accounting Firm does not affect the Audit.

b. Simultaneous Test (Statistical Test F)

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	731,251	3	243,750	3,533	,024 ^b
Residual	2483,724	36	68,992		
Total	3214,975	39			

In the table above, it can be concluded that the independent variables, namely Profitability, Leverage, and Size of the Public Accounting Firm have a simultaneous effect on audit delay because it has a significance level value that is smaller than the value of α 0.05 ($0.024 < 0.05$) So that the proposed hypothesis in research H4 accepted.

c. Coefficient of Determination (Adjusted R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,477 ^a	,227	,163	8,30616	2,261

In the table above, it can be seen that the result of adjusted R² is 0.163 or 16.3%, this value means that the adjusted R square value variable obtained is influenced by independent variables, such as profitability, leverage and the size of the public accounting firm on the dependent variable, namely audit delay. While the remaining 83.7% is influenced by other variables not examined in this study, so it can be concluded that the adjusted R² value which is close to 0 means the smaller the ability of the independent variables (profitability, leverage and size of the public accounting firm) to explain the dependent variable (audit delay). very limited.

V. CONCLUSIONS

This study examines the effect of profitability, leverage and size of public accounting firm on audit delay. Based on the results of the analysis and discussion of this research, it can be concluded :

1. Profitability, which is proxied by ROA (return on assets), has a significant effect on audit delay. It is proven that ROA has a significance level value smaller than α 0.05 ($0.008 < 0.05$).
2. Leverage, which is proxied by DAR (debt to assets ratio), has no significant effect on audit delay. It is proven that DAR has a significance level value greater than α 0.05 ($0.246 > 0.05$)
3. The size of the Public Accounting Firm has no significant effect on audit delay. It is proven that the size of the public accounting firm has a significance level value greater than α 0.05 ($0.854 > 0.05$).
4. Profitability, leverage and size of the public accounting firm have a simultaneous effect on audit delay. It is proven that the independent variables, namely ROA, DAR and KAP SIZE on audit delay have a significance level that is smaller than the α 0.05 ($0.024 < 0.05$).
5. The results of the regression analysis show the value of the coefficient of determination (adjusted R²) of 0.163 or 16.3%, while the remaining 83.7% is influenced by other variables not examined in this study, so it can be concluded that the adjusted R² value which is close to 0 means the smaller the variable ability. independent (profitability, leverage and size of public accounting firm) in explaining the dependent variable (audit delay) is very limited.

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