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DO AUDIT DELAY INFLUENCE BY MANAGEMENT AND SHAREHOLDERS?

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Abstract: Purpose: This study is going to contribute to explain the existence audit delay occur due to information risk because of conflict interest between management and shareholders.

Methodology/approach: Non-financial firms listed on the Indonesia Stock Exchange in 2020 constitute the population of this study. Out of 58 company we are going to take 30 company which will be in the Consumer Goods Industry. Secondary data were utilized for this study. Which were examined using descriptive statistical analysis, classical assumption techniques, multiple linear regression analysis, coefficient of determination R^2 and t test, Normality test, Multicollinearity Test, and Heteroscedasticity Test.

Results/findings: Based on the results of the analysis that has been carried out, it can be concluded that the variables shareholders (X1) and management (X2) have no effect on audit delay.

Limitations: The limitations of this research are (1) this study only uses a number of research samples from Consumer Goods Industry listed on the IDX in 2020) .(2) limited time in conducting research.

Contribution: This study is going to contribute to explain the existence audit delay occur due to information risk because of conflict interest between management and shareholders.

Novelty: So for future researchers it is hoped that they can conduct research by adding contingent asset variables or other factors that can influence the determination of audit delay. In addition, adding samples in a wider scope of sectors so that they can be generalized to all companies.

Keywords: Audit delay, Management, Shareholders

INTRODUCTION

Usually, financial reports are files that hold financial records. The only reason a finance report is made is to find out how the company's finances are doing, which helps people who use financial statements make decisions. Financial reports must be audited before they are released to shareholders or people outside of the company(Ubwarin1, 2021). The objective of an audit is to increase the level of confidence among the intended users of financial statements, in accordance with Auditing Standard (SA) 200 published by the Indonesian Institute of Certified Public Accountants in 2021. In order to determine whether or not the financial statements have been prepared in accordance with a financial reporting framework, the auditor must first: (a) ascertain whether the financial statements as a whole contain any material misstatements due to fraud or error; and (b) report on the financial statements. Financial statements are a key source of information for investors and one of the most crucial things to take into account when deciding how much money to invest in the capital markets. They also serve as a tool for investors to manage the resources that have been entrusted to them (Suryanta and Kuntadi, 2021; Khaled, A. S et al., 2022; Almugari et al., 2022; Parveen et al., 2022; Al-Homaidi et al., 2020; Khaled, 2019; Al Maqtari et al., 2020).

It happens in Indonesia the companies not publish their financial report in the time line. Delays in submission financial report occurred even the Indonesian government have a regulation (Kep-00015/BEI/01-2021), regarding to let submitting of financial report. In 2021, the Exchange also issued 14 sanctions one of it talking about timeliness of audit delay (annual Report Indonesian Stock Exchange). Audit delay is the time between when the books were closed and when the audit was done. Putting together independent audit reports on the financial reports of the client company. Be determined by the number of days that passed between the day the books were closed and the day that the independent auditors signed the financial statements. Therefore, the longer the audit delay, the longer it will take the auditor to complete the audit. One reason why audits take so long is that there is a standard that says auditors have to plan and do audits in order to get a good idea that the financial statements don't have any big mistakes in them. From this, we can see that the audit is a planned process, that an audit is done to get enough assurance, and that the auditor uses the concept of materiality. Compliance with all these auditing standards can make completion audit reports longer, but it can also make the audit results better. Also the audit may be delayed for a variety of reasons, including insufficient data, fraud, management, shareholders, and more.

We will test two causes in this research: the first is management, and the second is shareholders. In terms of management the owners of the companies give the management of the company the power to do the work for them. Management is the process of planning and organizing a business's resources and activities to reach specific goals in the most effective and efficient way possible(Opinion et al., 2018). Debt management is a way to get control of your debt by planning your finances and making a budget. The goal of a debt management plan is to use these strategies to help you pay down your debt and get closer to being debt-free. In Indonesia there is some companies face a bankruptcy because the company has a lot of a debt and they don’t has current assets to pay debt. During 2020, 2021 there was 1299 cases bankruptcy (CNBC). The size of the company which can be big and it cause to have a more assets and also there can be high debt on the firm which will lead to lower control in the company. this is from the auditor side (P et al., 2019).That the leaders of the company will try to keep bad news from auditors or hide information that could hurt the company this is from the audit side (Puri Rahayu, 2017; Khaled., 2020; Al-Homaidi., 2019; Khaled et al., 2020; Al-Homaidi et., 2021; Salah et al., 2023; Al-Homaidi et al.,2021; D. Khaled et al., 2021). Due to the significance of the financial reports to the shareholders, the process must be carefully planned out and supported by sufficient evidence. Before being made available to shareholders or users outside the company, financial reports must undergo a careful audit which can led to the audit delay(P et al., 2019; Al-Homaidi et al.,2021; D. Khaled et al., 2021).

A shareholder is an individual or entity that has contributed funds to a corporation in exchange for a "share" of ownership. According to Setiawan et al., (2016) There is 62% company in Indonesia is a family company, Family businesses have 20% or more control. If the control of the company only from their family so they can make expropriation to minority shareholder. The larger institutional ownership may provide incentives to follow and take part in corporate management decisions and it can lead to the audit delay (Hashim, 2019; Al-Homaidi et al.,2021; D. Khaled et al., 2021).This study is going to contribute to explain the existence audit delay occur due to information risk because of conflict interest between management and shareholders. Previse research only focus on one of the factor between management and shareholder.

LITERATURE REVIEW

A. The Agency Theory and Audit Delay

This study examined this theory in relation to the company's audit program, primarily due to the contractual relationship between the parties as the company's principal shareholders and as a management agent who runs the company to achieve the principal shareholders' goals. Jensen and Meckling's (1976) agency theory says that there is a contract between the company's main shareholders and its manager or agent. The main shareholders gives the manager or agent a job to do in running the company. The principal gives the agent full power to run the company and make decisions based on what the principal wants. Because the agent and the principal did not have the same amount of information, the agency theory frequently resulted in disagreements. This difference in information can lead to moral hazard, which means problems can happen if the agent doesn't do what's in the work contract. Adverse selection can also happen. This means that the principal has to make sure that the decision made by the agent pleases the principal. One way for the principal to keep track of what's going on is for an independent party to do an audit and report the results right away. The disagreement of shareholders and manager can affect the company which can led to the possibility of fraud therefore by the financial report which made by the auditor can help to understand the financial status of the company. The lack of information and the size of the company and the fraud all this led to the audit delay (Lestari and Nuryatno, 2018).

The Auditor is a third party selected by managers and shareholders to review the company's financial statements (Miradhi and Juliarsa, 2016; Al-Homaidi et al.,2021; D. Khaled et al., 2021). Audited financial reports can help reduce the information gap between management and stakeholders because the agent can tell the principal about the firm's finances in an open way (Estrini, 2020; Al Rawashdeh et al., 2021; Khaled et al., 2020; Khaled, A. S et al., 2020; Khaled, A. S et al., 2023; Khaled et al., 2021).

The audit delay is the dependent variable. The audit delay is the time between when the financial statements are published and when the audit opinion, which shows how long the audit took to finish, appears in the financial statements (Bulutoding, 2021; Al Rawashdeh et al., 2021; Khaled et al., 2020).

B. Shareholders

Shareholder is a party to a company's shares, and as such, has the right to vote and a share of the company's profits. Shareholders also effect the auditing process for example if the shareholders are trying to find a cheaper auditor or maybe expensive auditor which can led to conflict between the shareholders and management ore the shareholder are taking diction with less information because of less sharing information between the shareholder and the management also if the company has multiple large shareholder it will lead to effect on the auditing maybe because of less sharing information or every shareholders has different aims all this leads to audit delay (Mohammed, 2018; Al Rawashdeh et al., 2021; Khaled et al., 2020).

The term "multiple ownership" refers to any form of real estate ownership other than a single ownership. Those shareholders who own at least 10% (ten percent) of the company's paid-up share capital are referred to as large shareholders. If a shareholder holds 10% or more of the company, they have the authority under the Act to call a meeting whenever they feel it is necessary to discuss the business of the company. Additionally, they make decisions at the general shareholder meeting (GMS) (Mohammed et al., 2018; Al Rawashdeh et al., 2021; Khaled et al., 2020).

H_1: The multiple large shareholder has an effect on audit delay.

C. Shareholders

Management is the process of getting things done through other people. This is done through basic activities like planning, organizing, directing, coordinating, and controlling. The management effect on the audit delay by many ways like giving wrong information or uncompleted information to the auditor also it can be there is fraud in the company which will led to take more time in auditing, Additionally, if a company has a lot of debt, it will take longer to audit the financial report which lead to audit delay.

H_2: The Liquidity Ratio has an effect on audit delay.

RESEARCH METHODOLOGY

The dependent variable used is the audit delay (Y) and the independent variables used from the auditee side are and control shareholder (X1) while from the auditor side are management (X2). The method applied in this research is quantitative research with a descriptive and associative approach. Descriptive and associative approaches are used to explain the relationship between variables in the research. The data used in this research is secondary data and the source is obtained from the financial statements of companies listed on Stock Exchange in Indonesia non-finance in 2020 accessed via the IDX website (https://www.idx.co.id/).

This study's population consists of non-financial firms listed on the Indonesia Stock Exchange. This study employed a parametric sample with purposive sampling as its sampling technique. These are the selected sample criteria:

- Non-financial corporation that debuted on the Indonesia Stock Exchange in 2020. Out of 58 company we are going to take 30 company which will be in the Consumer Goods Industry
- Companies that include audit delay in their financial statements in 2020.

In 2020, 30 non-financial companies will be listed on the Indonesia Stock Exchange based on predetermined sample criteria. This study employs the multiple linear regression testing model with the following model equations:

$$Y = \propto + \beta_1 X_1 + \beta_2 X_2 + e \qquad (1)$$

Y = Audit Delay (AD), the audit delay is measured by the indicator of the number days which the auditor take to review the financial statement and published.

X_1= shareholders are measured by the multiple large shareholders .if there is 2 shareholder who have 20% or more that means there is multiple large shareholders we refers to it by the number 1 , if the company has only one multiple large shareholders then we refers to it by the number 0.

X_2= management is measured by the Liquidity Ratio. The current assets / Current Liabilities.

ANALYSIS METHOD

Using SPSS software, multiple linear regression analysis was employed as the method of analysis in this study. In addition, descriptive statistical analysis was also carried out which provided a description of the data studied (Ana et al., 2020). The subsequent step is testing the hypothesis, which can be quantified using the coefficient of determination (R2) and the t test. Before conducting tests on multiple linear regression analysis, it is necessary to conduct the analysis on the classical assumption test, namely:

D. Normality test
The normality test determines whether or not the variables used in the regression model are normally distributed. According to Ghozali (2011: 107), the statistical test becomes invalid when the resulting values are not normally distributed. If the Kolmogrov-Sminov value is greater than 5%, then the data is normally distributed; conversely, if the value is less than 5%, then the data is not normally distributed (Syofiana et al., 2018).

E. Multicollinearity Test
A test for multicollinearity is necessary to determine the correlation between independent variables in a regression model. If there is no correlation between the independent variables and there is no multicollinearity, then the regression model is deemed to be valid (Manuaba and Utama, 2015). According to Danang (2007:90), a regression model is multicollinear if the tolerance value is ≥ 0.10 and the VIF value is ≤ 10.

F. Heteroscedasticity Test
The heteroscedasticity test is designed to determine whether there is a variance inequality from one observation's residual to another in the regression model (Ana et al., 2020). If the variance of the residual from one observation to the next differs, this is referred to as heteroscedasticity; if it is constant, this is referred to as homoscedasticity (Hanjani, 2014). This test employs the Glejser test, and if the p-value is greater than 0.05, there is no heteroscedasticity (Ana et al., 2020).

RESEARCH RESULT
Descriptive statistical analysis is used to discover descriptions of research variable data analyzed in research, where the results include the number of samples (N), minimum, maximum, mean, and standard deviation, which describe the distribution of data. Table 1 shows the results of a descriptive statistical analysis.

TABLE I. DESCRIPTIVE TEST

Descriptive test						
	N	**Minimum**	**Maximum**	**Mean**		**Std. Deviation**
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic
Audit delay	30	68	148	106.73	4.707	25.779
Shareholders	30	0	1	.40	.091	.498
Management	30	.07	.97	.4815	.04461	.24435
Valid N (listwise)	30					

Source: Processed secondary data, 2020

Table 1 shows that the number of samples (N) in this study was 30 out of 58 companies. The minimum value resulting from the independent variable is 0 while the maximum value is 1. The mean value resulting from the Shareholders variable (X1) is 0.40 and Management (X2) of 0.4815. The mean value generated by each independent variable is greater than the standard deviation. This indicates that each independent variable has a large distribution of data. The dependent variable shows a minimum value of 68, a maximum value of 148, and a mean of 106.73. The mean results obtained by the dependent variable are also greater than the standard deviation. Thus, the distribution of data on the independent and dependent variables has high fluctuations.

TABLE II. NORMALITY TEST

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		30
Normal Parametersa,b	Mean	0E-7
	Std. Deviation	24.92002476
Most Extreme Differences	Absolute	.125
	Positive	.125
	Negative	-.107
Kolmogorov-Smirnov Z		.687
Asymp. Sig. (2-tailed)		.733

Test distribution is Normal.

Calculated from data.

Source: processed secondary data, 2022

The number achieved in the normality test is 0.733 larger than 0.05, according to the output table. Therefore, it may be said that the study's data are regularly distributed.

TABLE III. MULTICOLLINEARITY TEST

Multicollinearity Coefficientsa								
Model		**Unstandardized Coefficients**		**Standardized Coefficients**	**T**	**Sig.**	**Collinearity Statistics**	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	108.508	10.820		10.028	.000		
	MLS	-13.337-	9.753	-.258-	-1.367-	.183	.974	1.027
	Liquidity Ratio	7.394	19.889	.070	.372	.713	.974	1.027

Dependent Variable: Audit delay

Source: processed secondary data, 2022

Based on the output table, it is known that the tolerance values for shareholders variables (X1) and management (X2 produce values > 0.10. In addition, VIF values for media coverage (X1), contingent liabilities (X2), auditor reputation (X3) and auditor experience (X4) produce VIF values < 10. So, it can be concluded that there is no multicollinearity in the regression model in this study.

TABLE IV. HETEROSCEDASTICITY TEST

Coefficientsa						
Model		**Unstandardized Coefficients**		**Standardized Coefficients**	**T**	**Sig.**
		B	Std. Error	Beta		
1	(Constant)	18.493	4.963		3.726	.001
	Shareholders	-4.280	4.474	-.181	-.957	.347
	Management	9.956	9.123	.206	1.091	.285

Dependent Variable: Abs_Res

Source: processed secondary data, 2022

Based on the output table above, it is known that the p-value of each independent variable is greater than 0.05. So, it can be concluded that there is no heteroscedasticity in this study.

TABLE V. MULTIPLE LINEAR REGRESSION TEST

Coefficientsa						
Model		**Unstandardized Coefficients**		**Standardized Coefficients**	**t**	**Sig.**
		B	Std. Error	Beta		
1	(Constant)	108.508	10.820		10.028	.000
	Shareholders	-13.337	9.753	-.258	-1.367	.183
	Management	7.394	19.889	.070	.372	.713

Dependent Variable: Audit delay

Source: processed secondary data, 2022

Based on the output results above, it is known that the multiple regression equation in this study is:
AD = 108.508 – 13.337 S + 7.394 M

The variable that has the most dominant influence on the audit delay is the management variable because the coefficient value obtained is higher than that of the other independent variables, which is equal to 7.394. In addition, the constant value obtained is 108.508. This shows that if the variables shareholders, management and auditor delay = 0 then the value of the audit fee is 108.508.

TABLE VI. COEFFICIENT OF DETERMINATION (R2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.256a	.066	-.004	25.827

Predictors: (Constant), Liquidity Ratio , Multiple large shareholders

Source: processed secondary data, 2020

Based on the output results, an R Square value of 0.066 or 5% is obtained, so the influence exerted by the independent variable on the dependent variable is 5%, where the remaining 95% is influenced by other factors outside of this study.

TABLE VII. T TEST

Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	108.508	10.820		10.028	.000
	MLS	-13.337	9.753	-.258	-1.367	.183
	Liquidity Ratio	7.394	19.889	.070	.372	.713

Dependent Variable: Audit delay

Source: processed secondary data, 2020

The results obtained in the t test show that each independent variable produces a significance value of > 0.05, so it is known that each independent variable has no effect on the dependent variable.

DISCUSSION

G. *Effect of Shareholders on Audit Delay*

The first hypothesis (H_1) the multiple large shareholder has an effect on audit delay. The results shown for the β1 coefficient are -13.337 with a p-value of 0.183> 0.05, so H1 is rejected, meaning that multiple large shareholder has no effect on audit delay. This supports research conducted by Ubwarin,(2021) the effect of public ownership on audit delay is in a negative direction. Public ownership is an outside party that is less involved in the making of a financial statement.

H. *Effect of Management on Audit Delay*

The second hypothesis (H_2) the Liquidity Ratio has an effect on audit delay. The results shown for the β2 coefficient are 7.394 with a p-value of 0.713 > 0.05, so H2 is rejected, meaning that Management have no effect on audit delay. This supports research conducted by Bahri and Amnia, (2020) emphasis that the management of a company tends to speed up the auditing of financial statements.

CONCLUSION, LIMITATIONS AND RESEARCH SUGGESTIONS

Based on the results of the analysis that has been carried out, it can be concluded that the variables shareholders (X1) and management (X2) have no effect on audit delay. The limitations of this research are (1) this study only uses a number of research samples from Consumer Goods Industry listed on the IDX in 2020) .(2) limited time in conducting research. So for future researchers it is hoped that they can conduct research by adding contingent asset variables or other factors that can influence the determination of audit delay. In addition, adding samples in a wider scope of sectors so that they can be generalized to all companies.

TABLE VIII. TABLE TYPE STYLES

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