



SIMPOSIUM ILMIAH AKUNTANSI 5

OPERATIONAL AUDIT ANALYSIS OR DISTRIBUTION FUNCTION OF THE COMPANY PT. MEDION ARDHKA BHAKTI

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ABSTRACT

The purpose of this study was to determine the effect of audit tenure, firm size, audite committee, on audit report lag with auditor industry specialization as moderating. Researchers use quantitative research. The population in this study were all companies in food and beverages sector listed on the Indonesia Stock Exchange totaling 26 companies which were always listed for 5 consecutive years. The sample was selected using purposive sampling and obtained 60 research objects. The results of the study audit tenure, firm size, and audite committee have an effect on audit report lag. Auditor industry specialization as moderating is able to strengthen the effect influence of the audit tenure, firm size, and audite committee on the auditor industry specialization.

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INTRODUCTION

The current tight economic competition makes companies try to attract interest investors, and get the highest possible profit to be able to maintain business sustainability (Anggini, 2020). To be able to maintain the company's business need to provide information about its performance through financial reports (Khaerunnisa, 2022). Financial reports are a form of management responsibility towards users financial reports, and stakeholders that describe the company's performance over the past year period (Anwar, 2019). The purpose of financial reports is to provide information regarding financial position, financial performance, cash flow and changes in equity (Setiawan, 2020). Financial reports are useful for users to make decisions (Herawaty, 2019), good financial reports must be submitted in a relevant manner Financial statements are said to be relevant if they are submitted on time and have been audited (Octaviani, 2021).

Audited financial reports that are reported on time can create users can make decisions to invest their capital in the company (Darmawan, 2021). Delays in financial reporting that have occurred being audited is referred to as audit report lag (Fitriyani, 2022). Audit report lag is the difference in days audited financial statements are reported with the end date of the financial year (Prianti, 2022). Audit report lag can make a company lose investors' trust because The reported financial statements become less relevant and lose their informative side (Octaviani, 2021). Audit report lag can also result in sanctions from the stock exchange Indonesia, this phenomenon occurred at PT Siantar Top in 2021 resulting in PT Siantar Top receiving a fine of 50 million rupiah (Cnbc.com). food sector, and beverages are an important industrial sector that supports national income a country, in 2022 the food and beverage industry sector will contribute as much as 37 percent for national income, is one of the largest in comparison sector (Kemenprin, 2020).

According to POJK number 29 of 2016, the financial services authority provides time for submission of financial reports no later than the 4th month after the financial year ends or 120 days. PT Siantar Top experienced delays in financial reporting audited for 145 days in 2020, and

129 days in 2021, and also PT Wilmar Cahaya who experienced delays in reporting audited financial statements on 2020 for 453 days.

There are several factors that can influence the occurrence of audit report lag including audit tenure, company size, audit committee, and auditor specialization industry. The first factor that can influence audit report lag is audit tenure. Auditing tenure is the length of collaboration between a public accounting firm and a company (Alit, 2021). Auditors can obtain increasing precision and accuracy with the length of the collaboration period with the client (Hartika, 2021). The length of time the auditor has worked the same as companies can make auditors understand their clients' financial reports more quickly because they already know details about the client's financial reports based on previous experience when auditing client financial statements so that you can minimize the audit report lag that occurs, and can make the company report financial reports that have been audited on time (Khaerunnisa, 2022), on the other hand, are low A tenure audit indicates that a new company is collaborating with a public accounting firm as an auditor which results in the auditor still having to study the financial reports clients, and the problems within them that can cause them to be high the level of audit report lag which can increase the length of time for reporting financial statements which has been audited (Alit, 2021).

Research conducted by Chandra (2018) succeeded in proving that audits tenure affects audit report lag, research conducted by Alit (2021) also succeeded in proving that tenure audits can reduce the audit report lag that occurs, while research conducted by Hartika (2021) proves that audit tenure has no effect on audit report lag. According to Apriwenni (2018) the length of time of the auditor cooperation as regulated in Pojk number 13 of 2017 states that the duration Public accountants may only work with their clients for a period of 3 financial years respectively, this results in reduced time for public accountants to understand the client's financial reports, causing audit tenure to have no effect on audit report lag.

The next factor that can influence audit report lag is size company. Company size is the scale of the size of a company based on total assets and sales owned (Puryanti, 2018). Large sized company usually have more qualified internal auditors who can encourage the company complete financial reports more quickly and precisely, resulting in audits the report lag that occurred has decreased (Saputra, 2020).

Large companies also usually have age or growth time to become a large company longer than a small company, this makes the company more experienced in completing financial reports properly and on time so as to reduce the level of audit report lag that occurs (Annisa, 2018), however, the size of a company is an indication of its assets owned larger than the assets of a small company which makes it subject to audit becomes more which can increase the high level of auditor report lag that occurs (Daniel, 2018).

Research conducted by Daniel (2018) succeeded in proving that size the company has an influence on audit report lag, according to Puryanti (2018). Large sizes are more attractive to qualified human resources who make them the internal auditors they have are more qualified so they produce better financial reports are reported to be of high quality, and require less time to audit encouraging a decrease in the length of audit report lag, while Riyadi (2019) in his research proves that company size has no effect on audit report lag, according to Sibarani (2022) company size has no effect on the complexity of the report owned finances which means company size has no effect on the audit report lag.

The next factor that can influence audit report lag is the audit committee. The audit committee is a committee formed by the independent board of commissioners to supervise reports issued by the company, and assist the work of internal auditors (Saragih, 2018). The effectiveness of the audit committee in its work can encourage the work of the auditor internal increases which can encourage the reporting of the company's financial reports in a timely manner thereby reducing the length of audit report lag (Priyanti, 2022). Oversight from an effective audit committee can make the results of the financial reports sound issued quality so as to reduce the length of audit by public auditors, and has an effect on reducing the audit report lag time (Anggaraini, 2022). Otherwise not the effectiveness of the audit committee in

its work, and the lack of supervision in making reports financial results reduce the quality and transparency in financial reports can increase audit report lag (Gede, 2021).

Research conducted by Gede (2021) succeeded in proving that the audit committee has an effect on audit report lag, according to Purnami (2019), the performance of the audit committee can help public auditors complete their tasks more quickly so that financial reports can be reported on time, while research conducted by Saragih (2018) proves that the audit committee has no influence regarding audit report lag, according to Saragih (2018), the role of public auditors is much greater from the audit committee in the audit results issued thereby making the audit committee not effect on audit report lag.

The next factor that can influence audit report lag is specialization auditor industry. Auditor industry specialization is an auditor who specializes in certain industries (Raya, 2020). Auditors who specialize in certain industries have broader insight and depth regarding characteristics and systems operations of an industry, this will encourage auditors who specialize in an industry Industry can complete its audit reports more quickly, thereby reducing the time required time of audit report lag (Makhabati, 2019). Client financial reporting system, and Complex accounting problems can be understood more easily, and more quickly completed by auditors who already have audit expertise in the industry in question reducing audit report lag (Yudhi, 2020). On the other hand, auditors without specialization do not have insight and experience in accounting problems that occur in an industry certain things that can cause financial reports to experience delays in reporting so that can increase audit report lag (Makhabati, 2019).

Research on auditor industry specialization as a moderating factor affecting audit report lag has been carried out a lot, and there are differences in the results previous research, research conducted by Yudhi (2020) succeeded in proving that auditor industry specialization can moderate the influence of audit tenure on audit reports lag, while research conducted by Makhabati (2019) proves that auditor industry specialization cannot moderate the influence of audit tenure on audits report lag.

The difference in the results of further research lies in the role of auditor industry specialization in moderating the influence of company size on audit report lag. Research that conducted by Yudhi (2020) succeeded in proving that auditor industry specialization can be done moderates the effect of company size on audit report lag, while research conducted by Senjaya (2018) proves that auditor industry specialization is not can moderate the influence of company size on audit report lag.

The difference in further research lies in the role of auditor industry specialization in moderating the influence of the audit committee on audit report lag. Research that conducted by Fadhilah (2021) proves that auditor industry specialization can be done moderates the influence of the audit committee on audit report lag, while research that conducted by Setiawan (2020) proves that auditor industry specialization cannot moderating the influence of the audit committee on audit report lag.

THEORY AND HYPOTHESIS DEVELOPMENT

Based on the results of several previous studies and existing theories, then The author proposed several hypotheses in this research. This hypothesis is accepted if the results of data testing show that this hypothesis is correct, but if the results testing the data shows that the hypothesis prepared is wrong then the hypothesis will be rejected. The following hypothesis is proposed:

The formulation of the hypothesis is written in the following format.

H1: Audit tenure has a negative effect on audit report lag.

H2: Company size has a negative effect on audit report lag.

H3: The audit committee has a negative effect on audit repost lag.

H4: Auditor industry specialization can moderate the effect of audit tenure on audit report lag.

H5: Auditor industry specialization can moderate the effect of company size towards audit report lag.

H6: Auditor industry specialization can moderate the influence of the audit committee on audit report lag.

RESEARCH METHODS

The research method used in this research is a quantitative method.

Place and time of research

This research was conducted on registered food and beverage sector companies on the Indonesian Stock Exchange (BEI) for the 2017-2021 period. which is accessed via the idx.co.id site, and other references.

Population and Sample

The population in this study are food and beverage sector companies listed on the Indonesian Stock Exchange for the 2017-2021 period. Samples were selected using techniques purposive sampling.

Method of collecting data

The data collection method in this research uses library study techniques, and documentation.

Data analysis method

The data analysis method in this research uses multiple linear analysis.

Operational Definition

Audit Report Lag

In this research, audit report lag is calculated using the formula as follows following:
 Audit report lag = audit report date - financial report date

Audit Tenure

Audit tenure in this study is measured by the length of collaboration with the accounting firm public with its client companies (Raya, 2020).

Company Size

Company size in this study was measured using the following formula:
 Company size = \ln Total Assets

Audit Committee

The audit committee in this study was measured by looking at the total number of audit committees reported by the company (Tobing, 2019).

Auditor Industry Specialization

The industrial specialization of auditors in this study is measured using the following formula:

$$\frac{\text{Number of Auditor Clients in a Specific Industry}}{\text{Total Companies in a Specific Industry}}$$

RESEARCH RESULTS AND DISCUSSION

Criteria and Samples

In this research, the sample criteria used were selected using the method purposive sampling as follows:

1. Food and beverage sector companies that consistently list on the stock exchange indonesia for the 2017-2021 period.
2. Food and beverage sector companies that consistently report reports financials for the 2017-2021 period.
3. Food and beverage sector companies that consistently earn profits for the 2017-2021 period.
4. Food and beverage sector companies that consistently have good data needed for research for the 2017-2021 period.

From the results of sample selection using purposive sampling, 12 were obtained companies that can be used as research samples, and 60 research objects.

Panel Data Model

Test Chow

The Chow test is used to determine whether the model used is best using the Common Effect Model (CEM) or Fixed Effect Model (FEM). Here are the results Chow test:

| Redundant Fixed Effects Tests | | | |
|----------------------------------|-----------|---------|-----------|
| Equation: Untitled | | | |
| Test cross-section fixed effects | | | |
| Effects Test | Statistic | d.f. | Prob. |
| | 1.53290 | | |
| Cross-section F | 8 | (11,43) | 0.0005 |
| Cross-section Chi-square | 30.7021 | 82 | 11 0.0015 |

Based on the Chow Test calculation results, the probability values for Cross section F and cross Section Chi – Square $0.0015 < \hat{\gamma}$ (0.05), this indicates the Fixed effect model is better used from the Common effect model (Winarno, 2018).

Hausman Test Results

The Hausman test is carried out to choose which model is better using Random Effect Model (REM) or Fixed Effect Model (FEM), (Eksandy, 2018). Following are the results of the Hausman test:

| Correlated Random Effects - Hausman Test | | | |
|--|-------------------|--------------|--------|
| Equation: Untitled | | | |
| Test cross-section random effects | | | |
| Test Summary | Chi-Sq. Statistic | Chi-Sq. d.f. | Prob. |
| Cross-section random | 0.788434 | 5 | 0.7977 |

Based on the results of the Hausman test, the random cross section probability value can be seen $0.7977 > \hat{\gamma}$ (0.05), then it can be concluded that the Random Effect Model (REM) is more feasible used compared to the Fixed Effect Model (FEM).

Lagrange Multiplier Test Results

The Langrange Multiplier test is used to choose which model to use it is best to use the Random Effect Model (REM) or Common Effect Model (CEM). The following are the results of the range multiplier test :

| Lagrange Multiplier Tests for Random Effects | | | |
|---|----------------------|----------------------|----------------------|
| Null hypotheses: No effects | | | |
| Alternative hypotheses: Two-sided (Breusch-Pagan) and one-sided (all others) alternatives | | | |
| | Test Hypothesis | | |
| | Cross-section | Time | Both |
| Breusch-Pagan | 0.315225 (0.0127) | 0.021701 (0.4386) | 0.459628 (0.0371) |

| |
|--|
| |
|--|

Based on the results of the Lagrange multiplier test above, it can be seen that the probability value is Cross-section Breusch –pagan (0.0371) < $\hat{\gamma}$ (0.05), then it can be concluded that Random Effect Model (REM) is more suitable to use than Common Effect Model (CEM).

Panel Data Test Conclusion

Based on the results of the Chow, Hausman and Lagrange multiplier tests that have been carried out then you get the following results:

| | | |
|---------------|------------|-----|
| Chow Test | CEM VS FEM | FEM |
| Hausman Test | FEM VS REM | REM |
| Lagrange Test | REM VS CEM | REM |

Based on the results of the three tests, it can be seen that the random effect model is the best model appropriate for this research.

Hypothesis testing

F Test

The f test is a test used to see the influence of independent variables simultaneously or together on the dependent variable (Budimanto, 2022). Following are the results of the f test:

| | |
|-------------------|-----------|
| F-statistic | 12.770350 |
| Prob(F-statistic) | 0.000132 |

The table above shows that the F-statistic value (12.770350) > F Table (2.3828) and the prob value (F-statistic) is 0.000132 < 0.05, it can be concluded that the hypothesis is accepted. Audit tenure variables, company size, audit committee, and auditor industry specialization simultaneous effect on audit report lag.

Adjusted R Squared Test

Adjusted r squared is a test carried out to measure the ability of variables freedom in explaining the dependent variable (Eksandy, 2018). The adjusted r squared value is from 0 to 1, the higher the adjusted r squared value, the better the regression model because the independent variables used in the research are able to explain, and predicting the dependent variable (Winarno, 2018). The following are the results of the adjusted r squared test:

| | |
|--------------------|----------|
| R-squared | 0.881726 |
| Adjusted R-squared | 0.859821 |

It can be seen in the table above that the adjusted r squared value is 0.85, which means audir Report lag can be explained and predicted changes by audit tenure and size variables company, the audit committee is 85 percent, while the other 15 percent can be explained by other independent variables outside the independent variables used in this research.

T Test

The t test is a test used to determine the influence of independent variables partial impact on the dependent variable, and also the influence of the moderating variable in moderating independent influence on the dependent variable (Kuncoro, 2018). Following are the results of the t test:

| Dependent Variable: ARL | | | | |
|---|-------------|------------|-------------|--------|
| Method: Panel EGLS (Cross-section random effects) | | | | |
| Date: 01/26/23 Time: 05:19 | | | | |
| Sample: 2017 2021 | | | | |
| Periods included: 5 | | | | |
| Cross-sections included: 12 | | | | |
| Total panel (balanced) observations: 60 | | | | |
| Swamy and Arora estimator of component variances | | | | |
| Variable | Coefficient | Std. Error | t-Statistic | Prob. |
| C | 9.743875 | 22.69188 | 7.992152 | 0.0416 |
| AT | -3.067381 | 0.066271 | 8.753314 | 0.0000 |
| UP | -3.404245 | 2.169177 | 7.336005 | 0.0003 |
| KA | -5.272328 | 0.066170 | 5.470577 | 0.0075 |
| SAI | -4.971906 | 18.61303 | 4.111529 | 0.0001 |
| ATXSAI | -1.040632 | 1.607916 | 4.447183 | 0.0005 |
| UPXSAI | -1.462511 | 3.989685 | 2.324292 | 0.0099 |
| KAXSAI | -2.264268 | 1.510448 | 3.973331 | 0.0000 |

The Influence of Audit Tenure on Audit Report Lag

The t test results show that the t-statistic value of audit tenure (AT) is $8.753314 > 2.004$ t-table, and the probability value is $0.0000 < 0.05$, which means audit tenure has a positive effect significant to audit report lag, the results of this study are in accordance with the hypothesis proposed, the hypothesis is accepted. The length of the auditor's collaborative relationship with the company can be make auditors familiar with accounting problems that exist in the company, this will speed up the audit process carried out so as to reduce audit report lag what happened (Sara, 2019). The length of time the company cooperates with the auditor can increasing the efficiency of auditors in working due to accounting problems at a time companies tend not to differ too much in short-term periods (Yanthi, 2020). The results of this research are in accordance with research conducted by Khaerunnisa (2022).

The Influence of Company Size on Audit Report Lag

The t test results above show that the t-statistic value for company size (UP) is $7.336005 > 2.004$ t-table, and the probability value is $0.0003 < 0.05$, which means that the size growth companies have a negative effect on audit report lag, the results of this research are in accordance with the proposed hypothesis means that the hypothesis is accepted. Usually large sized companies attracting human resources to work there, this creates resources people

in large companies tend to be more qualified, which will improve processes financial reporting quickly, which will reduce the audit report lag that occurs (Candra, 2021). The results of this research are in line with research conducted by Desiana (2020) which proves that company size has a negative effect on audit reports lag.

The Influence of the Audit Committee on Audit Report Lag

The t test results above show that the audit committee t-statistic (t_{ka}) is $5.470577 < 2.004$ t-table, and the probability value is $0.0075 > 0.05$, meaning the audit committee has a negative influence regarding audit report lag, the results of this research are in accordance with the proposed hypothesis meaning the hypothesis is accepted. An audit committee that works well and is effective will create The financial reports that have been produced are of higher quality and minimize problems or errors contained therein, this will make the auditor's task easier public accounting firm in conducting audits which can reduce audit report lag happen. The results of this research are in accordance with research conducted by Isnania (2019). succeeded in proving that the audit committee has a negative effect on audit report lag.

Auditor Industry Specialization as a Moderating Influence of Audit Tenure on Audit Report Lag

The t test results above show the t-statistic value of the auditor's industry specialization as tenure audit moderation ($ATXSAI$) is $4.447183 > 2.004$ t-table, and the probability value equal to $0.0005 < 0.05$, which means that the auditor's industry specialization can moderate the influence audit tenure versus audit report lag, the results of this research are in accordance with the hypothesis proposed, the hypothesis is accepted. Auditors who specialize in an industry will be more likely to do so accustomed to dealing with accounting problems that exist in an industry, this will can increase the length of collaboration between auditors with specialization and companies reducing the audit report lag that occurs. These results are in accordance with the research conducted by Hamdi (2018) who succeeded in proving that auditor industry specialization is possible strengthening the length of audit tenure to reduce audit report lag that occurs.

Auditor Industry Specialization as a Moderation of the Effect of Company Size on Audit Report Lag

The t test results show the t-statistic value of the auditor's industry specialization as company size moderation ($UPXSAI$) is $2.324292 > 2.004$ t-table, and the value probability of $0.0099 < 0.05$, meaning that the auditor's industry specialization can moderate it the effect of company size on audit report lag, this result is in accordance with the hypothesis submitted then the hypothesis is accepted, the auditor specializes in the industrial sector certain people have higher credibility, and have an understanding of accounting, and problems in certain industrial fields that will create a lot of assets in large companies can be audited more quickly, this will reduce audit reports lag that occurs (Hidayat, 2021). The results of this research are in accordance with the proposed hypothesis, hypothesis accepted. The results of this research are in line with research conducted by Margaretha (2021) succeeded in proving that auditor industry specialization is possible moderates the influence of company size on audit report lag.

Auditor Industry Specialization as a Moderate Influence of the Audit Committee on the Audit Report Lag

The t test results show the t-statistic value of the independent board of commissioners as audit committee moderation ($kaxdki$) is $3.973331 > 2.004$ t-table, and the probability value equal to $0.0000 < 0.05$, meaning that the auditor's industry specialization can moderate the influence audit committee on audit report lag, the results of this research are in accordance with the hypothesis submitted then the hypothesis is accepted. The auditor's industry specialization indicates the auditor are familiar with, and have expertise in handling audits and accounting issues in certain industrial fields, this will assist the audit committee in carrying out its duties to be able to complete audited financial reports, and will reduce audits report lag that occurred (Hamzah, 2020). The results of this study are also in line with research conducted

by Kusumawati (2021) which proves that auditor industry specialization can moderate the influence of the audit committee on audit report lag.

CONCLUSION

1. Audit tenure has a negative effect on audit report lag.
2. Company size has a negative effect on audit report lag
3. The audit committee has a negative effect on audit report lag.
4. Auditor industry specialization can moderate the influence of audit tenure on audits report lag.
5. Auditor industry specialization can moderate the influence of company size on audit report lag
6. Auditor industry specialization can moderate the influence of the audit committee on the audit report lag

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