The Effect of Auditor Switching, Audit Delay, Audit Tenure, and Firm Size on Audit Quality (Empirical Study of Manufacturing Companies in the Consumer Goods Industry Sector Listed on the Indonesia Stock Exchange in 2017-2021)

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ABSTRACT

Study This aim For know influence variable Auditor Switching, Audit Delay, Audit Tenure, Firm Size to Company Audit Quality manufacture sector industry goods consumption listed on the IDX on 2017-2021 years . Method taking sample using purposive sampling and obtained sample as many as 18 companies during five year so that the data is analyzed as many as 90 observations with use logistic regression with tool analysis using SPSS version 25. Results study show that Firm Size matters positive to top audit quality examiner report finance on company with positive direction _ And company big tend get more audit quality ok . Meanwhile, Auditor Switching, Audit Delay and Audit Tenure do not influential significant to old audit quality engagement that occurred between KAP and company client And change of auditors by company client And ever audit report issued No influence audit quality however influence accuracy time And relevance from report finance the .

Keywords: Audit Quality , Auditor Switching , Audit Delay , Audit Tenure , Firm Size.

Introduction

Discussing about manufacturing companies has the main activity of processing raw materials into finished products that are ready for sale. The manufacturing industry is divided into several types of companies engaged in various fields such as basic and chemical industries, various industries and consumer goods industries. According to the Investment Coordinating Board (BKPM), the manufacturing industry is considered more productive and can provide a broad chain effect so as to increase the added value of raw materials, increase the workforce, generate the largest source of foreign exchange, and the largest contributor to taxes and customs duties.

In this study, the research object used is the manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange (IDX) in 2017-2021. Manufacturing companies in the consumer goods industry sector are quite attractive to investors because it has been proven through the durability of the manufacturing sector which is supported by the consumer sector which grew 28%. This increase is the second highest increase out of ten sectors. The performance of the consumer sector is also higher than the other two sectors, namely the basic chemical industry sector and miscellaneous industry sectors which are also part of the manufacturing index to invest investors' funds. In addition, the consumer goods industry sector can indirectly present how much the consumptive level of society.

Financial reports that have been audited by an independent auditor or Public Accounting Firm (KAP) must be submitted by every go public company listed on the Indonesia Stock Exchange. The company's financial statements aim to provide a summary of the company's activities and results over a certain period of time. The ability of financial statements to provide input (information) that can be used to make decisions for both internal and external parties makes it significant.

According to PSAK 1 (2015: 1) financial statements are a structured presentation of the financial position and financial performance of an entity. Many parties have an interest in financial statements ranging from investors or potential investors, funders or potential funders, to the management of the company itself. Financial statements are expected to provide information about the profitability, risk, and timing of the cash flow generated by the company. This information will affect the expectations of interested parties and will further affect the value of the company.

Corporations must undergo an independent audit to ensure the fairness of the financial statements. To strengthen the credibility of financial statements, auditors must conduct an objective and independent review of the data to be presented in the financial statements. Stakeholders need the accuracy of financial statements because it affects their decision-making.

Independence is not influenced, controlled, or tied to other parties. Objectivity, or impartiality when looking at facts and ignoring personal interests related to facts. Because it affects the credibility of management's financial statements where an auditor provides a fairness opinion, auditor independence is a very important auditing standard. An auditor must have excellent professional skills, experience, and expertise in order to conduct audits and produce high-quality results while maintaining independence. At KAP, competition produces quality audit results. Audit quality can be influenced by auditor switching, audit delay, audit tenure, and firm size, according to this study.

By auditing a particular company, public accountants gain recognition in the wider community. With the development of public companies today, the need for public accounting services is growing. Many believe that audit rotation is a competitive solution in the audit market to avoid competition and encourage non-big four KAPs to be able to grow and develop because rotation puts them at a higher level. This is because the increasing number of Public Accounting Firms or KAPs operating will lead to competition between one KAP and another KAP and the prospect of equality with the Big Four companies (Raiborn et al., 2006).

Auditor Switching or also called auditor rotation is a change of KAP or auditor carried out by the company as a result of the resignation or dismissal of the client company's auditor. In Indonesia itself, auditor switching has been regulated in Government Regulations in 2015, this regulation is a new regulation, namely PP No.20/2015 article 11 paragraph (1) concerning Public Accountant Practices which explains that KAP is no longer limited in auditing a company. Restrictions only apply to AP, namely for 5 consecutive financial years. Public accountants are able to return to service with the same company after completing 2 years of cooling.

The delay in completing the independent auditor's report on the company's financial statements is known as audit delay which causes delays in receiving financial reports, one of which becomes the basis for decision making.

Audit tenure is the length of engagement that occurs or is carried out by KAP with its clients. Ardianingsih (2014) the length of the engagement that occurs between the auditor and the client will cause the auditor to be overconfident in his audit approach. The impact is that the auditor will not develop the strategy he carries out during the audit process. The result will greatly affect the quality of the audit it will provide.

Firm size is an indicator of audit quality. Hasbi (2017) that smaller businesses are generally considered to have insufficient information and supervision, while larger businesses are considered to have more agency conflicts. so large businesses will usually choose large auditors who are independent, professional, and have a good reputation to produce higher quality audits.

To provide an accountant's opinion on the appropriateness of the presentation of financial statements relating to financial position, results of operations, and cash flow, the auditor will provide an accountant's report as a form of income from the results of the examination that has been carried out in relation to generally accepted accounting principles (Tandiontong, 2016).

There are previous research results regarding audit quality that have often been conducted but the results are still inconsistent. Questioning the causes by looking at a number of variables that have an impact on audit quality. So the objectives of this study are (1) To determine the effect of auditor switching on audit quality. (2) To determine the effect of audit delay on audit quality. (3) To determine the effect of audit tenure on audit quality. (4) To determine the effect of firm size on audit quality. Based on the results obtained, there are uses that are generated and add insights to science that are useful for everyone who needs material for works that will be published later.

Research Method

Type and Source of Data

The type of quantitative data used in this study. Research involving the collection and analysis of numerical data is known as quantitative research. Large-scale and representative data is required. The identification of variables and the formulation of potential relationships are the objectives of quantitative research. then observed and measured quantitatively to arrive at research conclusions.

The data source taken from this research uses secondary data. Data that already exists or has been published on the official website of the Indonesia Stock Exchange which can be seen on the official website, namely www.idx.co.id. Researchers took financial statement data from manufacturing companies listed on the Indonesia Stock Exchange.

Data Collection Technique

The data collection technique in this study uses documentation studies, namely by searching and collecting data collected from data in the form of annual financial reports of manufacturing companies in the consumer goods sector that are already available on the Indonesia Stock Exchange. This research was conducted in two parts, the first involving data collection from books, accounting journals, and other relevant sources.

Sampling Technique

The sample is part of the population that has the types and characteristics of the population. The sampling technique in this study used purposive sampling method with judgment sampling, which is a method of determining samples with certain criteria according to what the researcher wants. The 2017-2021 sample was selected to present the latest financial picture of each company. The sample criteria determined in this study are (1) Manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange (IDX) in 2017-2021. (2) Manufacturing companies in the consumer goods industry sector that published annual reports in 2017-2021. (3) Include financial statements that have been audited by an independent auditor. (4) Companies that changed external auditors between 2017 and 2021. (5) Companies that present financial statements in rupiah. (6) There is complete information available for all required variables. Based on the criteria set in sampling, 18 companies were obtained that met the sample criteria with a total of 90 data.

Variable Definition
Dependent Variable

A variable that is affected or caused by an independent variable is called the dependent variable. Audit quality is the dependent variable in the study. When an auditor is able to provide accurate information in accordance with the auditing standards he uses, then he has achieved audit quality. The KAP size value is used as a dummy variable to measure this variable. Which has a rule that companies audited by Big Four KAP get a value of 1, while companies audited by non-Big Four KAP get a value of 0.

Independent Variables

Independent variables (unrelated / free variables) are variables that affect the dependent variable.

Auditor Switching

Auditor Switching is a change of auditor or Public Accounting Firm made by the company by applicable regulations. Auditor switching variables are measured using dummy variables. Which has a rule that if the company experiences a change of auditor (auditor switching) is given code 1 and if it does not experience a change of auditor (auditor switching) is given code 0.

Audit Delay

Audit delay is the period required by the auditor to complete his audit work. Which is measured from the closing date of the financial year to the date of issuance of the audit financial report. In this case, if the date listed on the audit report exceeds March 31 of the year after the financial statements are issued, audit delay occurs. Audit delay is measured using a dummy variable where if the company experiences audit delay, it is coded 1 and if the company does not experience audit delay, it is coded 0. The calculation of audit delay is:

Audit delay = audit report date – financial report date

Audit Tenure

Audit tenure is the length of the audit engagement made by the company with its KAP office. Audit tenure in this study uses an interval scale according to the number of years of auditor engagement from KAP with the company. Then the first engagement year starts with code 1 and is added with 1 for the following year.

Firm Size

Firm size is the size of a company which is measured based on the total assets owned by the company. The greater the total assets of a company indicates that the size of the company is large and vice versa (Simbolon, 2018). To find out the size of the total assets owned by the company, it can be calculated by the formula Ln total assets.

Data Analysis Technique

Descriptive Statistical Analysis

Descriptive statistics also aim to describe the variables in the study and identify the characteristics of the sample used. Mean value, standard deviation, maximum value, and minimum value are examples of descriptive statistics. This is used to see how the sample that has been collected and meets the requirements to be used as a research sample looks as a whole.

Logistic Regression Analysis

This study uses logistic regression analysis, which is an analytical technique where the independent variable affects the dependent variable by measuring the variable with a value of 0 or 1 or as a dummy. Specifically, by examining the effect of Auditor Switching, audit delay, audit tenure, and Firm Size on audit quality in manufacturing companies in the consumer products sector listed on the IDX.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

Description:
Y : Audit Quality
α : Constant
$\beta_1 - \beta_3$: Regression coefficient
X1 : Auditor Switching
X2 : Audit Delay
X3 : Audit Tenure
X4 : Firm Size
e : error term

Result

Descriptive Statistics

Descriptive statistical analysis is used to statistically describe the independent and dependent variables. In this study, Auditor Switching, Audit Tenure, Audit Delay, and Firm Size are independent variables. Audit Quality is the dependent variable of the study.

The average value (mean), maximum value, minimum value, and standard deviation are the components that make up descriptive statistics. Based on the N value table, it is clear how much data, up to 90, is used in this study. This information represents the analysis sample for the years 2017 to 2021. Descriptive statistics of each research variable are displayed. The following are the results of the descriptive statistical test using the SPSS 25 variant:

Table 1. Descriptive Statistical Test

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Auditor Switching	90	0	1	.13	.342
Audit Delay	90	46	178	91.84	27.231
Audit Tenur	90	1	7	3.44	1.710
Firm Size	90	25.39	32.82	28.6957	1.62909
Quality Audit	90	0	1	.41	.495
Valid N (listwise)	90				

Source: SPSS25 Output

The results and descriptive statistical analysis of Table 1 are as follows: (1) The Auditor Switching variable has an average Auditor Switching value of 0.13, the minimum Auditor Switching value is 0, and the maximum Auditor Switching value is 1. Both values indicate that the company has changed auditors. (2) The Audit Delay variable has an average value of 91.84 and a standard deviation of 27.231, with a minimum value of 46 and a maximum value of 178. This finding can be explained by the fact that some manufacturing companies in the consumer products sector experience delays in disclosing financial information. (3) The Audit Tenure variable has an average company and auditor audit tenure value of 3.44, while the minimum audit tenure value for companies and auditors is 1, the maximum audit tenure value for companies and auditors is 7, and the mean audit tenure value for companies and auditors is 1. (4) The Firm size variable has a minimum Firm Size value of 25.39 indicating the size of the company. By measuring the natural log of the total assets of the client company, which is 32.82, the maximum Firm Size value indicates the size of the company. While the size of the client company is indicated by the average Firm Size which has 28.6957 assets as a natural log measure. (5) The minimum value of Audit Quality is 0. The highest Audit Quality value is 1. Whereas Audit Quality has a standard deviation of 0.495 and an average value of 0.41. The fact that the mean value is 0.41 indicates that fewer companies employing Big Four KAP auditors are subject to audit code 1. This suggests that while 41% of the sample companies have good average audit quality, the remaining 59% of the 90 sample companies have poor audit quality.

Logistic Regression Test
Hosmer and Lemeshow Test

Hosmer and Lomeshow's Goodness of Fit Test is used to determine whether the regression model is feasible. The null hypothesis is rejected by Hosmer and Lomeshow's Goodness of Fit Test if the statistical value is less than or equal to 0.05. This indicates that there is a significant difference between the model and the observed value, resulting in a poor Goodness fit because the model cannot predict the observed value. Conversely, the null hypothesis cannot be rejected if it is insignificant, which indicates that the empirical data and the model are identical or the model is said to be fit. By using the SPSS version 25 program.

Table 2. Hosmer and Lemeshow Test

Hosmer and Lemeshow Test			
Step	Chi-Square	Df	Sig.
1	9.418	8	.308

Source: SPSS25 output.

Based on table 1, the significance value is 0.308. The significance value obtained meets the criteria with a value above 0.05 which indicates that the model is accepted and hypothesis 0 (H0) cannot be rejected. As a result, the model can be used for further study as it can accurately forecast the observed values and fits the observed data.

Iteration History[a,b,c]

Comparing the values between the -2 Log Likelihood (-2LL) at the beginning (Block Number = 0), where only constants with -2 Log Likelihood (-2LL) values are included, and at the end (Block Number = 1), where model constants and independent variables are included, is done to evaluate the complete model. For the model to fit the data, H0 must be accepted and rejected based on this hypothesis. The likelihood function is the basis of the statistics used. The likelihood that the proposed model adequately explains the input data is expressed as the likelihood L of the model.

Tabel 3. Iteration History[a,b,c]

Iteration History [a,b,c]			
Iteration		-2 Log Likelihood	Coefficients
			Constant
Step 0	1	121.907	-.356
	2	121.907	-.359
	3	121.907	-.359

a. Constant is included in the model.
b. Initial -2 Log Likelihood: 121.907
c. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001.

Source: processed secondary data

The initial Log Likelihood value -2 (interation history table 0) as shown by the SPSS 25 processing results in table 3 is 121.907. The hypothesis (H0) is mathematically rejected as this value is significant at 5% alpha. Consequently, the data cannot be explained by a constant alone. The next step is to compare the initial and final Log Likelihood values, which are shown in table 0 and table 1 of the Iteration History, respectively.

Iteration History[a,b,c,d]

       Based on the results of SPSS 25 processing in table 3, it shows that the initial -2 Log Likehood value (interation history table 0) is 121.907. Mathematically, this number is significant at 5% alpha and means that the hypothesis (H0) is rejected. This means that only the constant does not fit the data. The next step is to compare the initial -2 Log Likelihood value (iteration history table 0) with the final -2 Log Likelihood (iteration history table 1).

Tabel 4. Iteration History[a,b,c]

Iteration History[a,b,c,d]

Iteration		-2 Log likelihood	Constant	Coefficients			
				Auditor Switching	Audit Delay	Audit Tenur	Firm Size
Step 1	1	102.853	-16.702	-.091	.004	-.045	.562
	2	102.061	-20.936	-.038	.005	-.060	.708
	3	102.052	-21.457	-.029	.005	-.062	.726
	4	102.052	-21.465	-.029	.005	-.062	.727
	5	102.052	-21.465	-.029	.005	-.062	.727

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 121.907

d. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

Source: SPSS25 Output

       There is a decrease in the value between the initial and final -2 Log Likelihood of 102,853 based on the output results in table 4 above. This decrease indicates that including independent variables into the regression model improves its fit and indicates a superior model.

Tabel 5. Negelkerke(R^2)

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	102.052[a]	.198	.267

a. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

Source: SPSS25 Output

       Nilai Cox dan Snell R sebesar 0,198 dan nilai Nagelkerke R2 sebesar 0,267 ditunjukkan pada Tabel 5. Hal ini menunjukkan bahwa variabilitas variabel independen sebesar 26,7% dapat menjelaskan variabilitas variabel dependen.

Classification Matrix Test

       The Classification Matrix shows the prediction of the regression model to anticipate the likelihood of the dependent variable occurring. In percentage terms, the ability of the regression model to predict the likelihood of the dependent variable occurring.

Table 6. Classification Table[a]

Classification Table[a]

	Observed		Predicted		
			Kualitas Audit		
			KAP non Big Four	KAP Big Four	Percentage Correct
Step 1	Kualitas Audit	KAP non Big Four	42	11	79.2
		KAP Big Four	19	18	48.6
	Overall Percentage				66.7

a. The cut value is .500
Sumber : Output SPSS25

Based on the classification table, the regression model has a predictive power of 48.6% to predict the likelihood that businesses audited by the Big Four KAP will experience audit quality. Based on this finding, 18 out of 37 financial statements are expected to result in a high-quality audit by the Big Four KAP using the regression model. The regression model has a predictive power of 79.2 percent to predict the nature of organizational reviews delivered by non Big Four KAPs. That is, the regression model was used to audit 42 out of 53 financial statements, and the results were negative by non-Big Four KAPs. As a result, 66.7% predictive power for the regression model can be drawn.

Multicollinearity Test

The multicollinearity test aims to determine whether the regression model identifies a correlation between independent variables or not. Regression without strong correlation between independent variables is a good model. The correlation matrix between independent variables is used in multicollinearity testing in logistic regression to measure the amount of correlation between independent variables.

Table 7. Correlation Mattrix

		Constant	Auditor Switching	Audit Delay	Audit Tenur	Firm Size
Step 1	Constant	1.000	-.092	-.249	.111	-.981
	Auditor Switching	-.092	1.000	-.061	.540	.023
	Audit Delay	-.249	-.061	1.000	.062	.104
	Audit Tenur	.111	.540	.062	1.000	-.238
	Firm Size	-.981	.023	.104	-.238	1.000

Source : Output SPSS25

The test results show that there is a correlation coefficient value between variables that is smaller than 0.8. With this it can be concluded that there are no symptoms of multicolonierity between the independent variables.

Logistic Regression Significance Test

Hypothesis testing in this study is to see how the dependent variable audit quality is influenced by the independent variables auditor switching, audit delay, audit tenure, and firm size.

Tabel 7. Correlation Mattrix

		B	S.E.	Wald	df	Sig.	Exp(B)
	Variables in the Equation						
Step 1ᵃ	*Auditor Switching*	-.029	.834	.001	1	.973	.972
	Audit Delay	.005	.009	.275	1	.600	1.005
	Audit Tenur	-.062	.181	.115	1	.734	.940
	Firm Size	.727	.198	13.481	1	.000	2.068
	Constant	-21.465	5.740	13.986	1	.000	.000

a. Variable(s) entered on step 1: Auditor Switching, Audit Delay, Audit Tenur, Firm Size.

Source: SPSS25 Output

Table 8 shows that the logistic regression equation in this study is as follows:

Audit Quality = -21.465 - 0.029 X1 + 0.005 X2 - 0.062 X3 + 0.727 X4 + e

From the logistic regression equation above, it can be explained as follows (1) The regression coefficient for the Auditor Switching variable (X1) produces a value of -0.029. This means that if Auditor Switching decreases by one variable unit, the Audit Quality variable will decrease by -0.029. (2) The regression coefficient of the Audit Delay variable (X2) produces a value of 0.005. This means that if Audit Delay increases by one variable unit, the Audit Quality variable will increase by 0.005. (3) The regression coefficient of the Audit Tenure variable (X3) produces a value of -0.062. This means that if the Audit Tenure decreases by one variable unit, the Audit Quality variable will increase by -0.062. (4) The Firm Size variable (X4) produces a regression coefficient of 0.727. This means that if Firm Size increases by one variable unit, the Audit Quality variable will increase by 0.727.

Hypothesis testing can be seen from the table above, testing is done by comparing the level of significance (sig) with the error rate (a). The criteria for determining whether a variable has an effect in this study are as follows if the significance value (sig) is greater than or equal to (a) = 0.05, the hypothesis is rejected and there is no significant effect on the dependent variable. The hypothesis is accepted and there is a significant effect if the significance value (sig) is smaller or equal to (a) = 0.05.

Conclusion

In accordance with the formulation of the problem, discussion, and findings of the analysis that has been given, the purpose of this study is to determine the impact of the independent variables, namely Auditor Switching, Audit Delay, Audit Tenure and Firm Size on the dependent variable, namely Audit Quality. The findings of the analysis show that auditor switching, audit delay, audit tenure and firm size do not have a major impact on audit quality. This shows that the influence of these four variables has no influence on the quality of independent audit results. The findings of the analysis show that firm size has a favorable impact on Audit Quality. Because the data used is company data that has high total assets so that it can show that the company has good management in managing and controlling intren. Based on the results of the analysis and conclusions that have been described. So the suggestions that can be given by researchers are as follows. (1) Researchers are advised to modify research variables that affect audit quality so that additional research is needed to support previous research. (2) It is recommended that future researchers increase the number of observations and samples in the study. (3) For academics, it is advisable to use different research objects so that they can provide insight for future

researchers supported by literature sources so that future research will develop more knowledge and can be supported by various theories.

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