

Solvability, Company Growth, and Voluntary Auditor Switching Impact on Audit Delay

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ABSTRACT

This study aims to determine the effect of Solvency and Company Growth on Switching Auditors and their impact on Audit Delay. This study uses secondary data with a population, namely manufacturing companies listed on the Indonesia Stock Exchange as many as 138 companies with an observation year of 2019-2021. The sampling technique used in this study is purposive sampling with multiple linear regression analysis methods for direct testing and Sobel test for indirect testing. The results of this study show that solvency does not have a significant influence on switching auditors, Company Growth does not have a significant influence on Switching Auditors, Solvency does not have a significant influence on Audit Delay, Company Growth has a significant influence on Audit Delay, Switching Auditors do not have a significant influence on Audit Delay, Switching Auditors are unable to mediate the effect of Solvency on Audit Delay and Switching Auditors are unable to mediate the effect of Company Growth on Audit Delay.

Keyword: Solvability, Company Growth, Voluntary Auditor Switching, Audit Delay

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INTRODUCTION

The auditor is an independent party whose duty is to assess the fairness and reliability of financial reports by issuing audited financial reports (Buck, 2012; Khairunnisa Novia & Praptiningsih, 2022). Auditors are required to have competent abilities and have an independent attitude (Pinontoan et al., 2022). However, sometimes what happens is not as expected. Management tends to demand that auditors carry out engagements according to the company's wishes. In addition, the length of the engagement period that exists between the client and the auditor can often lead to a special relationship that can affect the independence of the auditor (Tjahjono & Khairunnisa, 2021).

Various doubts arise regarding independence, whether the long and long working relationship between the auditor and the client company creates a threat to the relationship between the two which is feared to reduce the auditor's objectivity and independence (Atarwaman, 2022; Muaqilah et al., 2021; Subiyanto et al., 2022). Not only objectivity and independence, even the high level of dependence between a company (client) and its auditor will form a strong loyalty that will influence the auditor and the auditor's opinion (Nurullah et al., 2022). Therefore, audit rotation is required, which means the company must carry out auditor switching. In Indonesia, changing auditors is regulated in Republic of Indonesia Government Regulation Number 20 of 2015 Article 11 concerning Public Accounting Services, which confirms that an auditor providing audit services on historical financial information for an entity is limited to a maximum of 5 (five) consecutive financial years in concrete, and there are no more restrictions for KAP.

The phenomenon of auditor switching was found in one of the cases at PT Tiga Pilar Sejahtera Tbk (AISA) in the 2017 financial year. In 2018 PT AISA changed its management, and asked E&Y to conduct an investigation. It was found that there was an inflated fund of IDR 4 trillion in accounts receivable, inventories and fixed assets of the AISA group and findings of an alleged inflated fund of IDR 662 billion in revenue and IDR 329 billion in poss EBITDA. It was also found that Rp. 1.78 trillion flowed funds through various schemes from the AISA Group to parties allegedly affiliated with the old management of www.kontan.id. KAP RSM was negligent in carrying out its duties, because it failed to detect fraud committed by PT Tiga Pilar Sejahtera in the 2017 financial year. Therefore, in the 2018 financial year PT Tiga Pilar Sejahtera replaced its auditor with a new auditor who is also from KAP RSM.

The factor that influences companies to carry out auditor switching is solvency (Irman et al., 2021). Solvency occurs when the company cannot fulfill its financial obligations and is threatened with bankruptcy. Research conducted by Sari et al., (2018); Sumarni et al., (2022) shows that solvency has no effect on voluntary

auditor switching, while research by Aini & Yahya (2019) shows solvency has an effect on voluntary auditor switching.

Companies that continue to grow tend to change auditors because they need auditors who have better quality. The demand for higher independence and higher quality audit firms is needed to reduce agency costs and provide non-audit services needed to increase company expansion (Faradila & Yahya, 2016). Changing auditors is also considered a necessity in order to increase the prestige of the company and its shareholders, as well as giving a signal to outside parties that their company is very trustworthy so as to attract interest from outside parties to invest in client companies. In line with the results of Zikra & Syofyan, (2019), which states that company growth (Walettina & Anton, 2022) affects auditor switching. Meanwhile, research conducted by Tjahjono & Khairunissa, (2021) states that the growth of client companies has no effect on auditor switching.

Another indicator that can encourage companies to change auditors is audit delay. Decree of the Chairman of the Capital Market and Financial Institution Supervisory Agency Number KEP-431/BL/2012 includes regulations regarding the submission of annual reports of public companies in Regulation Number X.K.6 Article 1a which states that issuers or public companies are required to submit annual reports to Bapepam and LK no later than 4 (four) months from the close of the financial year. If it exceeds the specified time, sanctions will be given to the company concerned. The longer the time used by the auditor in carrying out his duties, the risk of delays in submitting financial reports will be higher so that the company is threatened with losses. This can encourage companies to change their auditors. This is in line with the results of research conducted by oleh (Soimbala & Ufran, 2022) which states that audit delay has an effect on auditor switching. Meanwhile, research conducted by (Fairuzzaman et al., 2022) states that audit delay has no effect on auditor switching.

LITERATURE REVIEW

Agency Theory

Agency theory will align the interests of the agent and principal when a conflict of interest occurs. Conflicts of interest can also occur due to information asymmetry. The asymmetry between agent and principal gives managers the opportunity to act opportunistically. Carrying out engagements with independent third parties, namely auditors, can reduce information asymmetry. Managers can prove that the owner's trust is not misused for personal gain. Differences in interests will cause conflict so that it tends to cause a change of manager and is followed by a change of auditors (Chen et al., 2023).

Solvability

The solvency or leverage ratio is a ratio used to measure a company's ability to finance all of its obligations when the company is liquidated, both in the long and short term (Rodriguez, Libnah Yvette et al., 2023).

Company Growth

Company growth is a measure of how well a company maintains its financial condition, both in its industry and in overall economic activity (Weston and Copeland, 1992 in Faradila & Yahya, 2018). Faradila & Yahya, (2018) states that company growth is proxied by the level of sales in a company. The higher the company's sales level, the higher the company's possibility of carrying out voluntary auditor switching. The client company's growth ratio can be formulated as follows:

$$CG = \frac{S_t - S_{t-1}}{S_{t-1}}$$

Audit Delay

Praptika and Rasmini., (2018) in Siahaan et al., (2019) Audit delay is the time span between the closing date of the financial year and the date of the audit report (Harjoto & Laksmana, 2023). Regulations regarding the presentation of financial reports are regulated in Financial Services Authority (OJK) regulation no. 29/POJK.04/2016 concerning "Annual Reports of Issuers or Public Companies" which requires every issuer to submit an annual financial report to the OJK no later than the end of the fourth month after the financial year end (Ziebart, 2022). Siahaan et al., (2019) stated that although there are regulations governing the timeliness of presenting financial reports, in reality there are still many companies that do not submit their financial reports on time. Susanty, (2015) in Stevani & Siagian, (2020) states that if auditors carry out their duties for too long, this

will cause delays in submitting financial reports to the capital market and encourage companies to change auditors. (sugiyono, 2020) The dependent variable or dependent variable is a variable that is influenced, or which is the result of the presence of a free variable or independent variable. In this research Audit Delay is the dependent variable.

This variable is measured quantitatively in the number of days or with the formula:

$$\text{Audit delay} = \text{Audit Report Date} - \text{Financial Statement Date}$$

Audit Swiching

Primsa et al., (2012) in Siahaan et al., (2019) Auditor switching is a change in auditors between the current year and the previous year. Auditor switching is a change of KAP or auditor carried out by the company (client). Auditor switching is carried out to overcome the problem of auditor independence in providing opinions on clients' financial reports, because it is feared that the length of the relationship between the auditor and the client (audit tenure) has the potential to result in an unhealthy working relationship. Auditor switching can be divided into two types, namely mandatory changes and voluntary changes. Mandatory auditor changes are carried out by companies in accordance with generally applicable government decisions or regulations, while voluntary auditor changes are carried out by companies when there are no regulations requiring them to change auditors or KAP (Kamarudin et al., 2022). This auditor switching variable is measured using a dummy variable where companies that carry out auditor switching are given code 1, and companies that do not carry out auditor switching are given code 0 (Anisa, 2019 in Siahaan et al., 2019).

RESEARCH METHODS

This research uses a quantitative method (sugiyono, 2020) The population of this study are manufacturing companies listed on the Indonesia Stock Exchange for the 2019-2021 period with a total of 275 companies. Of the 275 companies, only 71 companies met the criteria within 3 years of observation, so the total sample was 414.

This research consists of independent, dependent and intervening variables. The independent variables are Solvability and Company Growth. The dependent variable is Audit Delay. The intervening variable is Voluntary Auditor Switching. This researcher uses quantitative analysis techniques which are carried out by quantifying research data so as to produce the information needed in the analysis, which is carried out through the assistance of the SPSS program (Ghozali, 2016; Sekaran & Bougle, 2017).

RESULTS AND DISCUSSION

Descriptive Statistical Analysis

Based on the sample data, a description of the number of samples, minimum value, maximum value, average value and standard deviation is obtained as follows:

Table 2. Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Solvabilitas	403	.06	8.58	.5687	.69725
Audit Delay	403	33.00	174.00	94.4392	25.21397
Pertumbuhan Perusahaan	403	.00	1.50	1.2358	.10473
Valid N (listwise)	403				

Solvability has a minimum value of 0.06 and a maximum value of 8.58 with a mean value of 0.5687 and a standard deviation of 0.69725. The standard deviation that is greater than the mean indicates that the data varies. There is a minimum value for company growth of 0.00 and a maximum value of 1.50 with a mean value of 1.2358 and a standard deviation of 0.10473. The standard deviation that is smaller than the mean indicates fewer variable data. Audit delay has a minimum value of 33 and a maximum value of 174 with a mean value of 94.4392 and a standard deviation of 25.21397. A standard deviation that is greater than the mean indicates varied data.

Multiple Linear Analysis Test

This study uses SPSS 25 to test the hypothesis using multiple linear analysis methods. After passing the classic assumption test. This test is intended whether or not there is an effect of the solvency and growth of the company on audit delay with auditor switching as an intervening variable. The result at table 1.

Analisis Regresi Model I

☞ Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
		B	Std. Error				
1	(Constant)	0.184	0.273	Beta	0.675	0.500	
	Solvabilitas	0.002	0.033		0.004	0.071	0.944
	Company Growth	0.095	0.221		0.022	0.43	0.668

a Dependent Variable: Auditor Switching

Sumber : Data sekunder yang diolah di SPSS 25

Model I equation, namely:

$$AS = 0,184 + 0,002 S + 0,095 CG + e1$$

It can be seen that all the independent variables studied do not have a significant effect on the dependent variable. Tabel 2 shows the analysis Regression Model II.

Analisi Regresi Model II

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
		B	Std. Error				
1	(Constant)	48.398	14.75	Beta	3.281	0.001	
	Solvabilitas	1.297	1.796		0.036	0.722	0.471
	Company Growth	35.747	11.959		0.148	2.989	0.003
	Auditor Switching	3.728	2.704		0.068	1.379	0.169

a Dependent Variable: Audit Dela

Sumber : Data sekunder di SPSS 25

Equation of model II namely:

$$AD = 48,398 + 1,297 S + 35,747 CG + 3,728 AS + e2$$

It can be seen that not all the independent variables studied have no significant effect on the dependent variable. Of the three variables that have a significant influence on audit delay, namely company growth of 0.003.

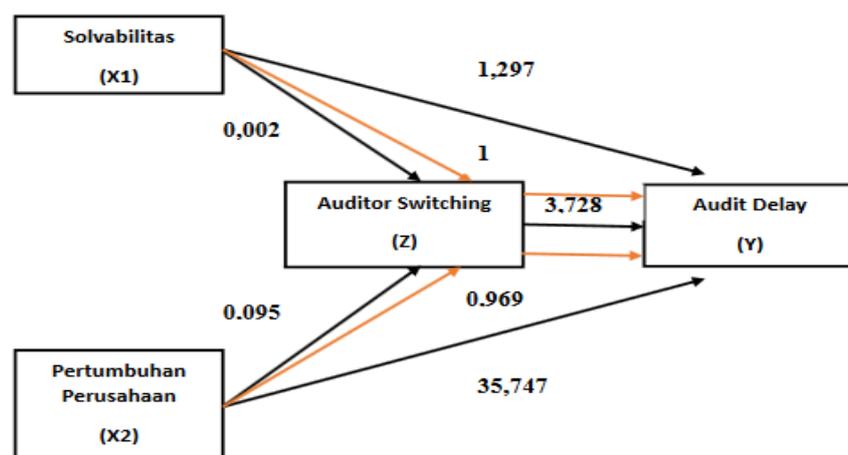


Figure 1. Path Analysis

Effect of Solvency on Auditor Switching

Hypothesis 1 shows that the significant test results obtained are $0.944 > 0.05$, which means that solvency has no significant effect on auditor switching. This is due to the existence of regulations in Indonesia governing auditor rotation as outlined in the Regulation of the Minister of Finance of the Republic of Indonesia Number 17/PMK.01/2008 article 3, which requires the provision of general audit services on the financial statements of an entity to be carried out by a KAP no later than 6 (six) consecutive years and by a public accountant for a maximum of 3 (three) consecutive financial years. And financial difficulties are high liabilities compared to assets owned which makes it difficult for companies to pay their debts.

Companies experiencing a financial crisis can change their auditors according to regulations set by the government. This research is in line with research by Sari et al., (2018); Sumarni et al., (2022) which states that assets that are smaller than liabilities will result in a financial crisis. If the company's financial difficulties get worse, the company will have less desire to change the auditor.

Agency theory makes the independent auditor act as a mediator between the two parties (agent and principal) who have different interests (Alverina & Hadiprajitno, 2022) Independent auditors also function to reduce agency costs arising from self-serving behavior by managers (Elizabeth & Mayangsari, 2022). In this study, the agency costs that must be incurred by companies are low because companies that change auditors are in accordance with government regulations and besides that the company is also experiencing a financial crisis.

The Influence of Company Growth on Auditor Switching

Hypothesis 2 shows that the significant test results obtained PP value of $0.668 > 0.05$, meaning that company growth has no significant effect on auditor switching. The company's growth has no significant effect on auditor switching due to the decline in current year's sales compared to the previous year's sales. Several factors influence the decline in profits, namely external, internal influences and the industrial climate (Wati et al., 2022). Management policy is included as an internal influencing factor that causes high and low profit growth, high or low profit growth is not a cause for companies to conduct auditor switching because management has the right to change auditors who audit their financial statements.

This research is in line with the research of Tjahjono & Khairunissa, (2021) which states that company growth has no effect on auditor switching due to management's consideration of maintaining the company's reputation by not changing the auditor who audits its financial statements. Because a low profit growth rate is a disgrace to the company, so if the company changes auditors that are not in accordance with government regulations, it is an action that can reduce the company's image or reputation.

Agency theory is a factor that does not affect company growth on auditor switching (Aini & Yahya, 2019; Khairany Panjaitan & Hilmia Primasari, 2018). This is because companies that do not change auditors in accordance with government regulations make agency costs higher because management does not use auditor changes to reduce agency costs.

The Effect of Solvency on Audit Delay

Hypothesis 3 shows that Solvability results have no significant effect on Audit Delay. Solvency does not have a significant effect on Audit Delay due to factors causing delays in the completion of the independent

auditor's report by the auditor who audits the financial statements can come from the company or the auditor. Companies that are less cooperative cause the audit process to run very long due to the slow response from the company on the confirmation requested by the auditor. Therefore, management policies in conveying information in the company's financial statements such as making disclosures on liability accounts are very helpful. This makes the auditors who audit the company's financial statements do not need to study longer in doing their work and do not cause audit delay.

This research is in line with the research of Fairuzzaman et al., (2022) which states that solvency has no effect on audit delay because the company's ability to pay off its debts does not in fact affect audit delay. In addition, in accordance with the quality standards of the auditor's work as stipulated in the professional standards of public accountants carrying out audit procedures for companies that either have a large total debt with a large number of debtholders or companies with small debts and a small number of debtholders will not affect the audit report completion process. financially, because the appointed auditor must have provided time in accordance with the timeframe requirements to complete the debt auditing process (Manuela & Arfianti, 2022). Solvency has no effect on Audit Delay makes agency costs low because the presence of auditors working independently reduces agency costs arising from self-serving behavior by managers.

Effect of Company Growth on Audit Delay

Hypothesis 4 shows that the significant test results meaning that company growth has a significant effect on audit delay. Company growth has a significant effect on Audit Delay due to the level of sales that has increased dramatically. This makes the auditor need time to study the changes that have occurred. Most companies that want their reputation to look good usually use earnings management on the sales account. Therefore, the auditor needs time to audit the changes that have occurred.

This research is in line with Fairuzzaman et al., (2022) who stated that a higher revenue growth rate indicates a company has a very good ability to improve its financial position both in the industry and the economy in general. Thus, the auditor needs time to audit his financial statements. Meanwhile, it is not in line with the research of Sumarni et al., (2022) which states that company growth has no effect on audit delay. The influence of company growth on audit delay makes agency costs lower because the presence of auditors who work independently reduces agency costs that arise from self-serving behavior carried out by managers.

The Effect of Auditor Switching on Audit Delay

Hypothesis 5 shows that the test results, meaning that Auditor Switching has no effect on Audit Delay. Auditor Switching has no effect on Audit Delay because the auditor when carrying out his work always behaves with integrity, objectivity, scrupulousness and professional behavior in carrying out his auditing standards. And before carrying out the audit implementation stage, the auditor always makes a planning stage where at that stage the auditor studies the types and characteristics of the accounts in the financial statements of the company being audited.

This research is in line with the research of Dewi et al., (2023); Rahmadhani et al., (2023) which states that even if a company changes auditors, it will not affect the length of time it takes to complete the audit. Auditors who accept new clients will consider important matters such as understanding the client's business, materiality, audit risk and value added services. The new auditor must also make an audit plan that contains the audit strategy that will be used for the implementation and determination of the scope of the audit. Implementation of audit testing and reporting starts from the end of the client's fiscal year, while client acceptance and audit planning are carried out before the client's fiscal year. Thus, a change of auditor will not affect the length of time for audit completion.

The Effect of Solvency on Audit Delay Mediated by Auditor Switching

Hypothesis 6 shows that auditor switching cannot mediate solvency on audit delay. Auditor switching cannot mediate Solvency against Audit Delay because management policies are very influential on the occurrence of auditor switching that occurs when the company is experiencing a high level of solvency. The amount of liabilities that is higher than the assets owned requires a management decision to replace the auditor according to the time determined by government regulations, originating from the company and the auditors. The auditors work independently and according to auditing standards. Before carrying out their work, the auditor makes a planning stage in advance and minimizes audit delay (Azlin & Taqwa, 2023; Simatupang & Djamhuri, 2022). This research is in line with the research of Cusyana & Apriliani, (2021) which states that switching auditors cannot mediate because auditors work according to the rules. Auditor switching as a mediator makes agency costs decrease because agency theory makes independent auditors act as intermediaries for both parties (agent and principal)

who have different interests. Independent auditors also function to reduce agency costs arising from self-interested behavior carried out by managers.

Effect of Company Growth on Audit Delay Mediated by Auditor Switching

Hypothesis 7 shows that the results of the path analysis of the direct influence of 35.747 are greater than the indirect influence of 0.969 and are strengthened by the results of the Sobel test, obtaining a statistical test value of $0.024 < 1.96$ with a significance of $0.980 < 0.05$. Based on the test results, auditor switching cannot mediate the company's growth. Auditor switching cannot mediate company growth against Audit Delay because management plays a role in profit growth. Higher sales are not a reason for management to change its auditors. And the auditor's work cannot be influenced by any party without setting aside the code of conduct and auditing standards. Before carrying out their work, auditors also make a planning stage to study the company's accounts and characteristics to minimize audit delays. This research is in line with research stating that auditors in carrying out audits work according to the rules. So that Auditor switching cannot be a mediation. This agency theory causes agency costs to decrease because the auditor uses his position as an intermediary between the principal and the agent. These agency costs arise due to self-serving behavior carried out by managers.

CONCLUSION

Solvency does not have a significant effect on auditor switching. Company growth does not have a significant effect on auditor switching. Solvency does not have a significant effect on Audit Delay. Company growth has a significant effect on Audit Delay. Auditor Switching does not have a significant effect on Audit Delay. Auditor switching cannot mediate Solvency against Audit Delay. Switching auditors cannot mediate company growth against Audit Delay. Limitations in the study did not detect every company in which year there was an audit change only in the year of study. So further research is more accommodated for the exact period of change in auditors for each company.

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