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THE INFLUENCE OF COMPANY SIZE, AUDIT COMMITTEE AND AUDITOPINION ON AUDIT REPORT LAG REGISTERED IN BANKING COMPANIES FOR THE 2019-2021 PERIOD

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Abstract: *The interval between the financial report and the audit report is termed "auditreport lag," and it measures how long an auditor takes to perform an audit. How long it takes the auditor to analyse the company's financial records may influence several decisions. To be useful, financial reports must be delivered quickly and accurately. This study examines 2019–2021 banking industry audit committee makeup, business size, andaudit opinion delay correlations. The independent variables are audit committee, firm size, and audit opinion, and the dependent variable is audit report latency. Population includes all 2019–2021 Indonesia Stock Exchange (BEI) banks and financial institutions. The study used documentation and purposeful sampling to gather data. Data is analysed using multiple linear regression. The study indicated that audit committee, audit opinion, and business scale had small but noticeable negative effects on audit report lag. Audit opinion had a small but significant beneficial effect, while firm size had a huge negativeeffect.*

Keywords: *Company Size, Audit Committee, Audit Opinion, Audit Report Lag*

1. INTRODUCTION

The development of increasingly sophisticated technological advances indicates the era of globalization, making business competition increasingly tight and competitive. Companies must have the initiative to be able to develop with a company strategy to survive in existing competition, so that they can improve company performance. The global environment is very influential in the business world, so the management of a company must have a new strategy for the company to survive. Financial reports are records of financial information from a company in one accounting period (Agustina and Jaeni, 2022). Financial reports summarise a company's financial performance. Financial reports provide information on an entity's financial situation, performance, and cash flow to help most users make informed financial decisions (PSAK No. 1 of 2022, Paragraph 9).

Auditors' time determines financial report timeliness. Financial reporting timelinessaffects firm information and market reactions. When corporations fail to file their annual financial reports by the Financial Services Authority deadline, they are considered late publishers. Article 4 of Financial Services Authority Regulation No. 14 of 2020 requiresfinancial disclosures by the third month. The financial statement close date determines this deadline. Companies must produce audited financial reports within 90 days, under OJK rules.Artaningrum et al. (2017) define audit report lag as the annual financial reportaudit duration. It is computed by counting the days needed to get the independent auditor's report on the company's annual financial report audit. Thus, it is the time between the company's December 31 book closing date and OJK-compliant audited financial report publication. The accuracy and quality of audit report information are thought to be impacted by report submission delays, which makes audit report lag a significant factor for investors, government agencies, and external auditors (Dao and Pham, 2014).

According to Pramesti and Budiasih (2017) company size is a scale used to see the size of the company with total assets, net sales and market capitalization. Large scale companies have more assets so they invest more capital too. This shows that there are more and more interested parties in the company. A context variable that gauges the demand for an organization's services or goods is company size, which is a scale that establishes a firm's size in terms of equity, sales value, number of employees, and total asset value (Jeradu, 2021). Agustina and Jaenı (2022) claim that the size of the organization has a negligible detrimental impact on the audit report latency.

Sunarsih et al. (2021) found that company size positively and significantly affects audit report lag.The audit committee, one of the boards of commissioners' designated bodies, ensures executives meet requirements (Sunarsih et al., 2021). OJK Regulation No. 55/POJK 04/2015 requires an audit committee to include three members, including one independent commissioner and two non-issuer members. The audit committee's impact on audit report delay is negligible, according to Sunarsih et al. (2021). The audit committee considerably reduces audit report completion time, according to Uly andJulianto (2022).

An audit opinion is a declaration or justification provided by an auditor during the audit of a company's financial accounts, according to Puspitasari and Sudjiman (2022). Four categories of audit opinions are listed in the Professional Standards for Public Accountants (SPAP): unqualified opinion, qualified opinion, unreasonable opinion, and the auditor does not express an opinion (disclaimer).

Companies who earn an unqualified opinion, according to Siahaan et al. (2019), canbe considered to have the finest opinion because their financial reports, shares, and credibility are all rated as good and devoid of fraud or errors. According to research conducted in 2021 by Sunarsih et al., audit opinion barely affects the delay of audit reports. According to research by Uly and Julianto (2022), audit opinions have a substantial detrimental effect on audit report latency.

2. LITERATURE REVIEW

2.1. Theoretical Basis

2.1.1 Signal Theory

According to signaling theory, information that explains circumstances that are pertinent and helpful to the recipient is a signal provided by the sender, or the ownerof the information (Spence, 1973). Good news signals and poor news signals are thetwo categories of signals that can be derived from information provided in financialreports, according to Sabella et al. (2021). The accuracy and promptness with whichfinancial reports are presented to the public is the primary advantage of signal theory. Investors and prospective investors will find important information in company signals to aid in their decision-making.

2.1.2 *Audit Report Lag*

The audit report lag (ARL) is the time it takes for the public accountant to sign off on the independent auditor's report after the entity's books have closed. The audit review life (ARL) is the time it takes for independent auditors to review financial reports. ARL may occur prior to or after to the day on which audited financial reports must be submitted.

2.1.3 Company Size

A company's size can be determined by looking at its total assets, net revenue, and market capitalization, according to Pramesti and Budiasih (2017). Due to their greater assets, large corporations also make larger capital investments. This indicates that the company is attracting an increasing number of interested parties. A context variable that gauges the level of demand for a firm's services or goods is company size, which is a scale that counts a company's equity, sales value, number of employees, and total asset value (Jeradu, 2021).

2.1.4 Audit *Committe*

The audit committee supports independent commissioners in supervisory and financial reporting duties as specified by the board of commissioners. The audit committee oversees the audit design, implementation, and analysis to verify internal control viability and effectiveness, including financial report monitoring (Sunarsih et al., 2021). OJK Regulation No.55/POJK 04/2015 requires audit committees to include three members: one independent commissioner and two outsiders.

2.1.5 Audit Opinion

Management is responsible for the auditor's fairness opinion of financial reports. Decision-makers may base their judgements on the auditor's opinions. Effendi and Ulhaq (2021) define an audit opinion as an auditor's assessment of whether financial statements comply with laws and regulations. To achieve good audit quality, the opinion auditor must be competent and impartial.

2.2. Previous Research

Audit committee size, audit opinion, and firm size affect audit report lag, as shown by previous research:

1. According to Agustina and Jaeni's study, "The Influence of Company Size, Company Age, Profitability, Solvency, and Liquidity on Audit Report Lag," tourism companies listed on the Indonesia Stock Exchange showed insignificant negative effects from company size, positive effects from company age, negative effects from profitability, positive effects from solvency and insignificant positive effects from liquidity.

2. The study "The Influence of ROA, Company Size, and Audit Committee on Audit Report Lag" by Febriyani and Subryanto (2023) concluded that audit report lag is negatively impacted by ROA, company size, and audit committee in Indonesian Stock Exchange-listed fast-moving consumer goods.
3. According to research titled "The Influence of Audit Opinion, Audit Tenure, and Audit Committee on Audit Report Lag conducted by Uly and Julianto (2022)," audit committees significantly negatively impact audit report lag in manufacturing sector companies listed on the Indonesia Stock Exchange, while audit tenure positively affects it marginally.

2.3. Hypotheses Development

2.3.1 Research Hypothesis of the Relationship between Company Size and Audit Report Lag

According to Pramesti and Budiasih (2017) company size is a scale used to see the size of the company with total assets, sales net, and market capitalization. Large scale companies have more assets so they invest more capital too. This shows that there are more and more interested parties in the company. If the company size becomes larger, the risk of audit report lag will be greater. It is suspected that the larger the size of the company, the longer the audit will take to complete the financial report audit. There is a greater risk of audit report lag due to the existence of varied and different accounts in inputting transactions, so that the company takes quite a long time to prepare and publish reports. finance. The larger the company size showsthat the company has large assets, so the company will get large profits, so investors will be interested and entrust them to provide investment funds to the company.

H_1: Company size has a significant positive effect on audit report lag

2.3.2 Relationship between the Audit Committee and Audit Report Lag

The board of commissioners formed the audit committee to aid the independent commissioners in carrying out their duties as financial reporting overseers. The audit committee must keep an eye on the audit's planning and execution, after which they analyze the audit findings to determine the viability and effectiveness of internal control, which includes the financial report monitoring procedure (Sunarsih et al., 2021). The audit report lag will shorten if the board of commissioners creates more audit committees. The number of audit committee members, who can strengthen internal oversight inside the organization and expedite the production of financial reports, suggests that the corporation may provide financial reports more quickly. The business will then give investors a signal encouraging them to make investmentsin the company.

H_2: The audit committee has a significant negative effect on audit report lag

2.3.3 Relationship between Audit Opinion and Audit Report Lag

According to Halim (2018) audit opinion is a reasonable conclusion on the information that has been audited. In the auditing industry, something is considered fair if the information is accurate and there are no questions or instances of dishonesty. There is a greater chance of an audit report lag if the audit opinion is notfavorable. For businesses who consistently earn audit opinions lower than fair are businesses that face issues with their financial accounts, including fraud. The fraud that occurred in this company is what causes auditors to look for evidence related tothe presentation of financial statements. The increasing risk of audit report lag will give a negative signal to investors, so that investors will feel hesitant to provide fundsto the company

H3: Audit opinion has a significant negative effect on audit report lag

Based on the hypothesis above, the framework of this research can be seen in Figure 1 below:

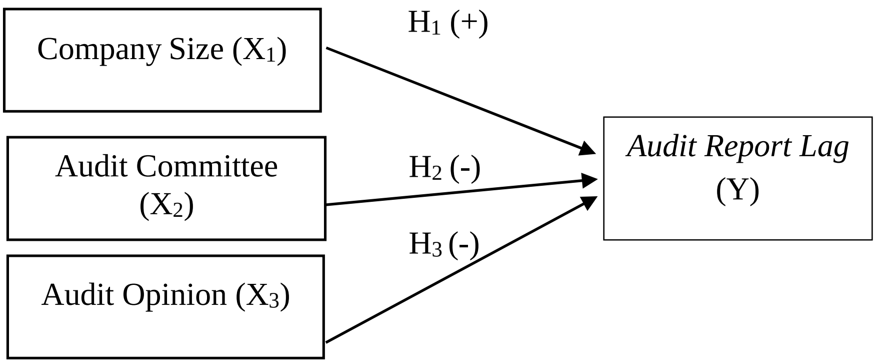

Figure 1. Research Model

3. RESEARCH METHOD

3.1 Population and Sample

For this study, the population was defined as all 44 financial institutions that have an Indonesia Stock Exchange listing between 2019 and 2021. Financial institutions who are listed on the IDX and have published successive annual reports from 2019 to 2021 were the focus of the research's purposive sampling efforts. Banking businesses that have complete data regarding the factors employed in the research undertaken, audit opinion, audit committee, and firm size. This studyemployed documentary data. Secondary data is used.

3.2 Operational Definition of Variables

3.2.1 Dependent Variable (Y)

The time between the end of the fiscal year and the audit report deadline is called "audit report lag". Delays affect decision-making and monitoring. The element of timeliness is considered important when submitting audit reports (Lai et al., 2020). audit report lag can be calculated using a formula :

$$\text{Audit Report Lag} = \text{Audit Report Date} - \text{Book Closing Date}$$

3.2.2 Independent Variable (X)

a. Company Size

Company size is a scale used to see the size of a company with total assets, net sales and market capitalization. Large scale companies have more assets so they invest more capital too. This shows that there are more and more interested partiesin the company (Pramesti and Budiasih, 2017). It can be formulated as follows:

$$\text{Firm Size} = \text{Ln (Total Assets)}$$

b. Audit Committee

The board of commissioners created the audit committee to help independent commissioners supervise financial reporting. The audit committee must monitor the audit's planning, implementation, and analysis to assess internal control, including financial report preparation (Sunarsih et al., 2021). Pramaharjan and Cahyonowati (2015) state that the audit committee applies the subsequent formula:

$$\text{Audit committee} = \sum \text{Number of Audit Committees}$$

c. Audit Opinion

According to Puspitasari and Sudjiman (2022), statements or arguments given by auditors when auditing a company's financial statements are called audit opinions. The opinion or opinion given by the auditor can be a benchmark used by decision makers as a means of making decisions. The following are audit opinion measurements (Lai et al., 2020): An unqualified audit opinion is given a value of 1 Audit opinions other than unqualified are given a value of 0

3.3 Data collection technique

The documentation method was utilized to carry out the data collection procedure for the study, which involved gathering research-related data. This study used the IDX website, www.idx.co.id, to obtain annual report data from BEI-listed banks in 2019–2021.

4. RESULTS AND DISCUSSION

4.1 Descriptive Statistical Analysis

Purposive sampling was employed in this study's sampling process to ensure that the samples collected matched the goals of the investigation. By the end of 2021, 44 of the companies that met the sample selection criteria had been listed as banks on the Indonesia Stock Exchange (BEI). The ultimate sample size was 25 organizations, with 19 banking companies excluded due to uneven financial report publishing in their annual reports. The number of observations in the research used as research objects can be shown in table 1:

Table 1. Sampel Criteria

Kriteria Sampel	Jumlah
Banking companies registered on the IDX for the 2019-2021 period	44
Banking companies that do not consistently publish financial reports in their annual reports	(19)
Total sample	25
Year of observation	3
Number of observations during the 2019-2021 observation period	75

Secondary data sources processed, 2023

Based on the number of company observations, statistical descriptions of this research data can be explained. Descriptive statistical testing of the variables audit report lag, firm size, audit committee, and audit opinion for the 2019–2021 period yielded findings that could be used to calculate each variable's maximum, minimum,average (mean), and standard deviation.

Table 2. Descriptive Analysis Results

	N	***Minimum***	***Maximum***	***Mean***	***Std. Deviation***
ARL	75	18	90	51,92	22,523
SIZE	75	27,38	35,08	31,7193	1,90268
KAU	75	2	10	4,01	1,493
OA	75	0	1	,93	,251
Valid N (list-wise)	75				

Secondary data sources processed, 2023

4.2 Classic Assumption Test

4.2.1 Normality Test

The normality test determines if the regression model's residual or confoundingvariables are normally distributed. Should You Asymptote? When Asymp. A residual is regularly distributed if the significance level is more than 0.05 and non-normally distributed if less. Statistical analysis is performed to determine whether the data are normal; specifically, the Kolmogorov Smirnov (KS) non-parametric statistical test is utilized to determine whether the data are normal for each variable (Ghozali, 2021).

Table 3. Normality Test

Kolmogorov-Smirnov Z	0,071
Asymp. Sig. (2-tailed)	0,200

Secondary data sources processed, 2023

The normality test shows that Asymp. Sig. 2-tailed is 0.200, above 0.05. Results show a normal distribution for residual data.

4.2.2 Multicollinearity Test

Ghozali (2021) states that the multicollinearity test determines whether the regression model links independent variables. Multicollinearity can be detected using independent variable tolerance and VIF values. Multicollinearity is absent when the tolerance is more than 0.010 and the VIF is less than 10.

Table 4. Multicolinearity Test

Variabel	*Tolerance*	VIF	Information
SIZE	0,988	1,012	Multicollinearity did not occur
KAU	0,968	1,033	Multicollinearity did not occur
OA	0,978	1,023	Multicollinearity did not occur

Secondary data sources processed, 2023

The multicollinearity test shows that this study's independent variables are not multicollinear. The presence of a VIF less than 10 and a tolerance value more than 0.10 indicate this.

4.2.3 Heteroscedasticity Test

Finding out whether the residuals of various data in the regression model have unequal variances is what the heteroscedasticity test is all about. Homoscedasticity describes a situation in which the residual variance remains constant from one observation to the next; heteroscedasticity describes a situation in which the residual variance changes (Ghozali, 2021). The heteroskedasıtas that manifest in errors are sought for by the park test. Heteroscedasticity is not present if the significance level is greater than 0.05 (Ghozali, 2021).

Table 5. Heteroscedasticity Test

Variabel	Sig	Information
SIZE	0,231	Heteroscedasticity did not occur
KAU	0,204	Heteroscedasticity did not occur
OA	0,855	Heteroscedasticity did not occur

Secondary data sources processed, 2023

We can conclude that heteroscedasticity does not exist because, as per the results ofthe test, all independent variables have significant values greater than 0.05.

4.2.4 Autocorrelation Test

Ghozali (2021) states that the autocorrelation test is used in the limer regression model to find out if there is a link between the confounding errors in period t and periodt-1 (previous). To find out if autocorrelation is there, a run test can be utilized. To ensurethat the run test does not have autocorrelation, there must be no more than the Asymp value. In terms of statistics, we accept Ho and reject Ha if Sig. (2-tailed) = 0.05. Since the residual data occurs at random, this points to an autocorrelation problem.

Table 6 . Autocorrelation Test

	Unstandardized Residual
Asymp.sig (2-tailed)	0,160

Secondary data sources processed, 2023

The value of Asymp. Sig. (2-tailed) is 0.160, which is greater than 0.05 and indicates thatautocorrelation does not occur based on the autocorrelation test findings.

4.3 Hypothesis Test Results

Tabel 7. Hypothesis Test

Variabel	B	sig	Infomation
(Constanta)	243,869		
SIZE	-6,083	0,000	H_1 Accepted
KAU	-1,140	0,529	H_2 Rejected
OA	5,984	0,516	H_3 Rejected

Secondary data sources processed, 2023

Discussion of Hypothesis Test Results

1. The Influence of Company Size on Audit Report Lag

These findings have led to the understanding that the risk level of an audit report lagdecreases and becomes more severe with increasing company size. This indicates that additional factors, such as management fraud, may have an impact on the incidence of audit report lag in a company in addition to the overall assets of the organization.

According to signal theory, the sum of a company's financial assets can be used as ameasure of its size. If the company's total assets are low, management is required to make adjustments to the financial statements in order to raise the total assets. The delay in presenting financial reports or audit reports could send a negative signal to investors. The results of this study are at odds with those of Sunarsih et al. (2021), who discovered that the latency of audit reports is positively and considerably impacted by the size of a corporation. The results of this study are in agreement with those of Prasetyo and Rohman (2022), who found that the size of an organization has a negative effect on the delay of audit reports.

2. Influence of the Audit Committee on Audit Report lag

Audit report latency is constant regardless of audit committee size. An organization's audit committee size does not affect financial report audit time. The audit committee's functions are inadequate because the company's main purpose is to comply with Article 4 of Financial Services Authority Regulation Number 55/POJK 04/2015, which establishes the minimum number of audit committees. The audit committee mostly ensures the independent auditor's report is objective. This means that the majority of the authority to issue an audit report for a corporation still rests with the auditor, who is also responsible for auditing financial reports. This study contradicts Uly and Julianto's (2022) findings by finding a strong negative correlation between audit committee outcomes and audit report latency. This study agrees with Sunarsih et al. (2021) that audit report latency is unaffected by firm size.

3. Influence of Audit Opinion on Audit Report Lag

The auditor's audit opinion will have no bearing on how quickly the audit report is produced. A public accounting firm's audit opinion is its independent institutional authority to express an opinion to the public based on audited financial reports. Although not all organizations that receive an assessment other than unqualified undergo a more extensive audit procedure, there are those that do. That way, businesses can still submit their audit findings on schedule even if the opinion isn't unqualified. There is enough information for the auditor to conclude that the company's financial statements are not unqualified. This study contradicts Uly and Julianto (2022), who found that audit opinion outcomes significantly damage audit report latency. Sunarsih et al. (2021) found that the size of a firm positively affects the delay of audit reports, albeit the effect is small. The current study's results are in line with these findings.

5. CONCLUSIONS, RESEARCH LIMITATIONS AND RECOMMENDATION

5. 1 Conclusions

1. Company size significantly affects audit report delay for Indonesia Stock Exchange-listed banks from 2019 to 2021.
2. From 2019 to 2021, Indonesia Stock Exchange-listed banks' audit report latency is slightly negatively affected by the audit committee variable.
3. The audit opinion variable has a slight but positive influence on audit report delay for Indonesia Stock Exchange-listed banks from 2019 to 2021.

5. 2 Research Limitations

The results of the research carried out have differences and similarities with previous research. The research carried out still has shortcomings and limitations which may influence the results of the research, therefore further research needs to be further developed. The following are some of the limitations found in the research carried out.

1. The research conducted only used three independent variables, namely company size, audit committee and audit opinion.
2. The selection of research objects used is limited to banking companies

5.3 Recommendation

The following are some useful suggestions for further research, including:

1. Additional factors affecting the company's audit report delay should be investigated by future researchers, who should also study various business sectors listed on the Indonesia Stock Exchange
2. To mitigate the main risks that could affect audit report latency, businesses should set up strong internal control measures. In order for auditors to complete audit financial reports more quickly, companies are also expected to provide them with correct data and the information they need to conduct their audits.
3. When considering an investment in a firm, investors or potential investors should consider the company's state first because the shares invested must go to the appropriate company. The state of the company's financial statements can be used to determine if the company is correct or not.

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