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# Reputation of public accounting firm as a moderating effect of Auditor Switching and Auditor Industry Specialization on Audit Report Lag

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*Abstract:* **Audit report lag is the time span of completion of an audit conducted by the auditor which is calculated from the close of the company's books to the date stated on the independent auditor's report. This study aims to examine the reputation of public accounting firm as a moderating effect of auditor switching and auditor industry specialization on audit report lag. Mining companies listed on the Indonesia Stock Exchange in 2014-2018 were chosen as the location or scope of the study, using 35 companies as samples determined through the purposive sampling method. The research data is secondary data and obtained by non-participant observation methods. The data analysis technique used is the Moderated Regression Analysis (MRA) test. The results showed that auditor industry specialization had a negative effect on audit report lag while auditor switching had no effect on audit report lag. Reputation of public accounting firm is able to strengthen the influence of auditor industry specialization so that audit report lag becomes shorter. Reputation of public accounting firm is not able to moderate the effect of auditor switching on audit report lag.**

*Keywords:* **audit report lag, auditor switching, auditor industry specialization, reputation of public accounting firm.**

## I. INTRODUCTION

Financial statements are needed to measure and assess how the company's performance, the most important aspect is timeliness, so that information becomes relevant in the decision making process then it is presented in a timely manner. In Indonesia, companies that choose to go public are increasing, this company is certainly obliged to publish audited financial statements as a form of management's accountability to investors. There is a maximum time limit required, it is stated in POJK Number 29 / POJK.04 / 2016, it is explained that public companies must present annual reports to OJK no later than the end of the fourth month after the end of the financial year.

The delay in the publication of financial statements in Indonesia at this time is undeniable. In 2014 there were 17 public companies that were late in publishing financial statements, in 2015 increased to 52 public companies. In 2016 there was an increase so that there were 63 public companies. Furthermore, in 2017 there were 17 public companies. In 2018 there were 10 public companies. Finally, in 2019 there were 24 public companies. It was concluded that there were still problems with the publication of financial statements that were not in accordance with applicable regulations. Every professional task performed well, will require time to be completed (Blankley, Hurtt, & MacGregor, 2015). But excessive time is also not good, because it affects the usefulness of the information available to various users. Research from (Ayemere & Elijah, 2015) that it is necessary to reduce audit delays and increase the timeliness of audit reports as a characteristic of financial information, this timeliness is related to the timeliness of companies in publishing their reports. Timeliness is one of the things that cannot be separated from audit report lag. Strengthened by research (Diniti, 2011) that

audit report lag affects the publication of financial statements. Audit report lag is the time needed for the auditor to conduct an examination, the auditor can schedule and estimate the time needed in accordance with the engagement, which affects the time of publication of the financial statements.

The reason for the length of the audit completion can come from internal company, problems in accounting and financial statement presentation, and factors of the auditor itself. The company conducts auditor switching by selecting a new auditor, this can extend the audit report lag. This auditor certainly needs time to understand everything that affects the audit process at the company. Clarified by the results of the study (Praptika & Rasmini, 2016) and (Ettredge et al., 2011) produce conclusions that have a positive effect on audit report lag. But research conducted (Sutikno & Hadiprajitno, 2015) (Wiryakriyana & Widhiyani, 2017), (sons and Sukirman, 2014) and (Whidiasari & Bhuidiarta, 2016) have different conclusions.

The time for completing the audit will be faster and more appropriate when selecting auditors who are competent in the field of the company. An auditor is also required to understand about the client's industry, outside of knowledge in conducting the audit process that is owned. Research conducted (Habib & Bhuiyan, 2011) and (Berliana, 2015) mentions that auditor industry specialization lag effect on the audit report. This contradicts the research conducted (Abidin & Ahmad-Zaluki, 2012) which has no effect.

There are different conclusions about the effect of auditor switching and auditor industry specialization on audit report lag, it is suspected because of the variables that influence the relationship of these variables. (Ahmed and Ayoib, 2016) state that aditors from reputable of public accounting firm provide higher quality audits, because they are able to audit efficiently and flexibly, especially regarding audit scheduling. Because of this, it motivates to use reputation of public accounting firm as a moderating variable in this study. This research was conducted on mining companies listed on the Indonesia Stock Exchange in 2014-2018. The choice of the mining sector because this sector has developed so rapidly, with Indonesia's geology which is rich in mines, it is felt that it will accelerate in the future. Based on data in 2018 there were ten companies suspended by the IDX, including four which were mining companies. Then in 2019 there will also be three out of ten companies suspended by the IDX as mining companies.

Literature review in this study includes agency theory, compliance theory, auditor switching, auditor industry specialization and reputation of public accounting firm. Agency theory describes the relationship between shareholders and management as agents. Agents as parties who have the authority and responsibility in managing and making corporate decisions. Therefore the agent knows more company information than the principal, this causes information asymmetry. The existence of information asymmetry causes agents to tend to do something that is not appropriate (disfunctional behavior), one of them by manipulating data in financial statements. This can cause audit report lag to be longer. Independent auditors appointed in dealing with problems between principals and agents will be better if the auditor has the knowledge and experience related to an industry known as auditor industry specialization, is believed to be able to detect serving errors better because of his knowledge of an industry, which if fraud occurs can be detected faster.

Compliance theory is related to compliance with law. In accordance with the rules Number 29 / POJK.04 / 2016 regarding the provisions in the annual report. This regulation will certainly affect audit report lag. Companies tend to shorten audit report delays to meet compliance with the principles of proper disclosure. The Public Accounting Firm will of course comply with applicable auditing standards namely the Public Accountant Professional Standards and serve as mandatory guidelines in conducting the audit process. Companies are required to do auditor switching in accordance with PP No. 20/2015 concerning Public Accountant Practices.

Auditor switching is a break of the old auditor relationship with the company and then appoints a new auditor to replace the old auditor. The theory that supports this hypothesis is the theory of compliance, relating to companies obeying the rules regarding auditor switching. When viewed from its competence, the existence of auditor switching results in a decrease in audit quality. The process of understanding the characteristics of the client company will start again from the beginning if there is an auditor switching, even though the auditor is from the same public accounting firm. So that it will affect the length of the audit completion even though the audit engagement period is long between the company and the same public accounting firm (Diastiningsih & Tenaya, 2017). Research from (Karami, Karimiyan, & Salati, 2017) states that a lack of auditor information about clients and related industries can affect the quality of audit results, especially in the initial year of engagement. Excessive audit report lag can jeopardize the quality of financial statements. In line with research (Verawati & Wirakusuma, 2016), and research (Ratnaningsih & Dwirandra, 2016) states auditor switching has a

positive effect on audit report lag. Based on the explanation above, the hypothesis proposed for the effect of auditor switching on audit report lag is as follows.

$H_1$: Auditor switching has a positive effect on audit report lag

The level of auditor specialization in an industry is one indicator in assessing auditor quality. Based on agency theory, principals incur agency costs by using independent auditors to conduct audits on financial statements, with the selection of auditors who specialize in the industry can detect misstatements to be better which causes if there is fraud committed by the agent can be detected quickly. This auditor has the ability and knowledge of certain industries, which is able to shorten the audit report lag. The results of the study (Abidin & Zaluki, 2012), (Habib & Bhuiyan, 2011), (Ratnaningsih & Dwirandra, 2016) have concluded that they have a negative influence.

$H_2$: Auditor industry specialization has a negative effect on audit report lag.

Based on agency theory which assumes that humans always prioritize personal interests, the presence of an independent auditor as a mediator in the relationship between principals and agents is needed. The company is expected to be able to choose a competent replacement auditor in their field according to the needs of each company so that the audit completion process of the financial statements can be carried out in a timely manner. Companies that have used audit services from auditors who are from reputable of public accounting firm have a lower likelihood of moving or replacing them. Companies that conduct auditor switching, then choose to replace the old auditor with auditors from different public accounting firm, to shorten the audit report lag, then choose auditors who come from reputable of public accounting firm. Because this public accounting firm has a large number of auditors and employees, can audit more efficiently and effectively, has a flexible schedule so that it is possible to complete the audit more quickly, in order to maintain its reputation.

$H_3$: Reputation of public accounting firm weakens the positive effect of auditor switching on audit report lag

A reputable of public accounting firm usually has specialists who specifically handle the company's obligations to submit financial reports in accordance with regulations, this will cause the financial statements to be presented on time. Companies tend to shorten audit report lag to meet compliance with the principles of proper disclosure. Specialized auditors have better knowledge of an industry, so that they are able to detect material misstatements in financial statements better. Public accounting firm that are categorized as Big Four are considered to have shorter audit report lag. So that when the industry specialization auditor is strengthened by coming from reputable of public accounting firm, it causes audit report lag to be shorter.

$H_4$: Reputation of public accounting firm strengthens the negative effect of auditor industry specialization on audit report lag.

## II. RESEARCH METHODS

This research was conducted with an associative quantitative approach. The scope or location uses mining sector companies, obtained from the web www.idx.co.id by searching for an independent auditor's report. The object of research is the audit report lag that is influenced by auditor switching, auditor industry specialization, and reputation of public accounting firm.

Audit report lag as the dependent variable is measured in terms of the number of days quantitatively from the closing date of the financial year to the date stated in the audited financial statements (Whitworth and Tamara, 2013). This research uses two independent variables consisting of 1) Auditor switching is measured using dummy. Code 1 is given if the company changes its auditor, code 0 is given if the auditor does not replace the auditor, and 2) Auditor Industry Specialization which is measured also uses dummy. A value of 1 for audited specialized auditors, and a value of 0 for those not (Ratnaningsih & Dwirandra, 2016). This calculation is done by counting the number of mining companies audited by the same public accounting firm in each sub-sector divided by the total mining companies per sub-sector multiplied by 100%. If the score is above 15%, the auditor is said to be an industry specialization, and vice versa. The moderation variable used is the reputation of public accounting firm. Reputation of public accounting firm also uses dummy, a value of 1 for companies audited by auditors from reputable of public accounting firm, a value of 0 for those not.

The selection of data uses secondary data, a type of quantitative data. Data collection methods used are non-participant observation methods. The population in this study were all mining companies listed on the Indonesia Stock Exchange in

the period 2014-2018, the sample was selected using the purposive sampling method. There are 35 mining companies that qualify as a research sample. Analysis of the data used consisted of descriptive statistics, the classic assumption test, and the moderating regression analysis (MRA) test. Using three types of classic assumptions tests including tests of normality, autocorrelation and heteroscedasticity. MRA is a special application of linear regression where the regression equation contains interaction elements. In this study, choosing MRA because it can explain the influence of moderating variables in strengthening or weakening independent and dependent relationships.

## III. RESULT AND DISCUSSION

The population in this study are all mining companies listed on the Indonesia Stock Exchange in 2014-2018. The mining sector is divided into four sub-sectors, namely the coal mining sector, the metal and mineral mining sector, the crude oil and gas mining sector, and the land and quarry mining sector. The study population was 42 companies, but 7 of them did not publish financial reports in a row. The sample used in the study were 35 companies for 5 years with a total of 175 data observations.

From the results of the descriptive statistical analysis test, it can be seen that the mining companies sampled have a minimum and maximum audit time span of 22 days and 273 days, having an overall average of 82.5 days with a standard deviation of 35.3 days. There are 13% of companies sampled as doing auditor switching. Mining companies are audited by a specialization of public accounting firm in each sub-sector contained in the mining sector as much as 57% and 47% of mining companies that are sampled are audited by a reputable of public accounting firm that is a public accounting firm affiliated with the Big Four public accounting firm.

The classic assumption tests used in this study are the normality test, the autocorrelation test, and the heteroscedasticity test. The normality test uses the Kolmogorov-Smirnov statistical method. It can be said to be normally distributed if Asymp.sig (2-tailed)> α. Asymp coefficient value. Sig (2-tailed) in the study amounted to 0.072. This shows that the regression model used is normally distributed, because the Asymp coefficient value. Sig (2-tailed) of 0.072 is greater than 0.05. The autocorrelation test was performed using the Durbin-Watson test (DW test). Getting a DW value of 1.983. Then look for the value of dU and dL, the value obtained dL = 1.7180 and dU = 1.7877. So that research is free from autocorrelation dikarekan dU <DW <4-dU. Heteroscedasticity test uses the Glejser test. In order for the regression model to be free from heteroscedasticity symptoms, the significance value of the independent variable on absolute residuals must be greater than 0.05. In this study, it has fulfilled these requirements.

Based on the results of the model feasibility test, it can be seen that the p-value (Sig. F) is 0.002 smaller than 0.05. These results indicate that the equation model used in this study is feasible to be used as an analytical tool to test the effect of the independent and moderating variables on the dependent variable. Analysis of the coefficient of determination is used to measure how far the ability of all independent variables in explaining the variation of the dependent variable. To find out the coefficient of determination can be seen from the adjusted $R^2$ value, which is equal to 0.076. It means that 7.6% variation in audit report lag changes can be explained by auditor switching variables, auditor industry specialization and reputation of public accounting firm. The rest due to variables not included in the study was 92.4%.

**Table 1: Results of Moderating Regression Analysis (MRA)**

| **Coefficients** | | | | | | |
|---|---|---|---|---|---|---|
| | | **Unstandardized Coefficients** | | **Standardized Coefficients** | | |
| Model | | B | Std. Error | Beta | T | Sig. |
| 1 | (Constant) | 97.343 | 4.488 | | 21.690 | .000 |
| | X1 | -7.808 | 8.733 | -.075 | -.894 | .373 |
| | X2 | -21.633 | 8.051 | -.304 | -2.687 | .008 |
| | X3 | -35.343 | 13.579 | -.502 | -2.603 | .010 |
| | X1*X3 | -5.317 | 19.485 | -.023 | -.273 | .785 |
| | X2*X3 | 35.508 | 15.654 | .500 | 2.268 | .025 |

*source:* Processed Data, 2019

MRA explains moderating variables in strengthening or weakening the relationship of independent and dependent variables. Based on the results of the Moderated Regression Analysis (MRA) test above, the regression equations generated through MRA are as follows:

$Y = 97,343 - 7,808X_1 - 21,633X_2 - 35,343X_3 - 5,317X_1 * X_3 + 35,508X_2 * X_3 + e$ ……. (1)

Based on the regression equation above, it can be seen that the constant value of 97,343 has the meaning that if auditor switching, auditor industry specialization and reputation of public accounting firm value are equal to zero, causing audit report lag to be positive 97,343. If the auditor switching value increases by one unit, causing the audit report lag variable experienced a negative decrease of 7.808 units, assuming the other variables are zero. While seen from the coefficient value of auditor industry specialization, if auditor industry specialization rises by one, so the audit report lag variable becomes negative 21,633, with the same assumption. Reputation of public accounting firm value increased by one unit, then audit report lag decreased by negative 35,343 units, the assumptions were the same. The moderate coefficient of auditor switching and reputation of public accounting firm value of -5.317 indicate that each interaction of auditor switching with reputation of public accounting firm increases by one unit resulting in audit report lag decreases by negative 5,317. The moderate coefficient value of auditor industry specialization and reputation of public accounting firm of 35.508 indicates that every interaction between auditor industry specialization and reputation of public accounting firm has increased, the audit report lag increased by positive 35.508.

The effect of auditor switching (X1) on audit report lag produces a t-test value of -0.894 and $\beta_1$ = -7.808, while the significance value is 0.373, meaning $H_0$ is accepted and $H_1$ is rejected. The length of the audit process is not influenced by auditor switching, this is because auditor switching can be done well before the close of the financial year. The auditor in accepting the client will usually consider important matters regarding his understanding of the client that affect the audit process, usually the decision is made six to nine months before the end of the fiscal year. Audit planning is also carried out because an audit strategy development is needed for the implementation and determination of the audit scope. After accepting the client and planning an audit, the new auditor will carry out the test and report findings that begin at the end of the client's fiscal year. This is in line with (Whidiasari and Bhuidiarta, 2016), (Megayanti & Budiartha, 2016) (Pradnyaniti & Suardikha, 2019), (Dibia & Onwuchekwa, 2013) namely auditor switching has no effect on audit report lag.

The effect of auditor industry specialization ($X_2$) on audit report lag produces a t-test value of -2,687 with $\beta_2$ = -21,633, a significance value of 0.008 which is smaller than 0.05 (Sig $<\alpha$), so $H_0$ is rejected and $H_2$ is accepted. This shows that auditor industry specialization has a negative effect on audit report lag. Auditors who specialize in industry cause audit report lag to be shorter because it is more efficient at achieving understanding of the problems encountered, so they spend less time searching and reading information about the client's industry (Lu Huang, Endrawes, & Hellmann, 2015). The results obtained are in line with research (Sundalia, 2015) (Ratnaningsih & Dwirandra, 2016), and (Habib & Bhuiyan, 2011), (Primantara & Rasmini, 2015) namely auditor industry specialization has a negative effect on audit report lag. Industry specialist auditors are believed to have the ability to better detect errors, increase efficiency and knowledge of honesty financial statements. So companies audited by auditors who specialize in the industry can make audit report lag shorter.

The interaction between auditor switching and reputation of public accounting firm produces a t-test value of -0.273 and $\beta_4$ of -5.317, a significance value of 0.785, so that $H_0$ is accepted and $H_3$ is rejected, which means that the inability of the reputation of public accounting firm moderates between auditor switching and audit report lag. An independent auditor is certainly equipped with the ability to audit as an auditor's professional standard, which means that even though the auditor chosen by the company as a substitute comes from a reputation of public accounting firm, the audit report lag is not necessarily shorter (Lestari & Muhammad Nuryatno, 2018). The selection of substitute auditors from both the Big Four and the non-Big Four public accounting firm does not affect the audit report lag time period, this is because of the increasing competition that occurs, all public accounting firm both Big Four and non Big Four certainly try to show high professionalism (Hasanah, 2018 ). Auditors who come from reputable of public accounting firm are not always superior, this is evident from several cases caused by auditors who come from reputable of public accounting firm (Habbash & Alghamdi, 2017). There are companies that have audit report lag that briefly uses the services of auditors from public accounting firm affiliated with both Big Four and not Big Four, so it does not guarantee using reputable of public accounting firm services results in audit report lag that is faster than companies that use public accounting firm services instead of Big Four (Giyanti & Rohman, 2018). Therefore, even though the selection of a substitute auditor who came from a reputable of public accounting firm, it did not have a significant impact in shortening the audit report lag

The interaction between auditor industry specialization and reputation of public accounting firm produce a t-test value of 2.268 with $\beta_5$ = 35.508, a significance value of 0.025, so that $H_0$ is rejected and $H_4$ is accepted. This shows that reputation of public accouting is able to moderate the influence of auditor industry specialization on audit report lag. Between the auditor's industry specialization and audit report lag has a negative effect, meaning that it can shorten the audit report lag.

This was reinforced after adding moderating variables namely reputation of public accounting firm. Proving that the company audited by specialized auditors results in shorter audit reports because industry specialized auditors are believed to have better knowledge, competence, and experience, which are considered capable of solving complex problems in related industries. Audit report lags during the first few years of audit engagements are shorter for industry-specific auditors (Dao & Pham, 2014). Reinforced with specialized auditors from reputable of public accounting firm, those affiliated with Big Four public accounting firm, the effect on audit report lag is getting shorter. Research from (Lee et al., 2009) states that this public accounting firm has more specialized human resources, which will be more efficient in conducting audit work. Big Four public accounting firm has industry specialists and investing in technology, physical facilities, personal and organizational control systems will improve audit quality. This is supported by the statement of the Big Four public accounting firm having many professionals who can streamline the audit process (Sitorus & Ardianti, 2017). In this study, most industry specialization auditors come from reputable of public accounting firm.

## IV. CONCLUSION

Based on research conducted, it can be concluded that auditor switching has no effect on audit report lag. The auditor industry specialization has a negative effect on audit report lag. Reputation of public accounting firm is not able to weaken the influence of auditor switching on audit report lag. Reputation of public accounting firm is able to strengthen the influence of auditor industry specialization on audit report lag.

Suggestions that can be given related to this research include expanding the sample used in the study, taking into account other sectors outside the mining sector. Further researchers should add other factors that can affect audit report lag. Considering the Adjusted R Square value in this study is small at 7.6%, it is necessary to add other factors such as audit tenure, company age, solvency, type of industry, company profit and loss, audit opinion, ownership, etc. and further researchers are advised use the calculation methodology calculation for other industry auditors specialization.

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