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# THE INFLUENCE OF THE AUDIT COMMITTEE, THE REPUTATION OF THE PUBLIC ACCOUNTING OFFICE, FINANCIAL DISTRESS, AND COMPANY SIZE ON AUDIT DELAY

## (Case Study of Hotel and Tourism Sub-Sector Companies Listed on the Indonesia Stock Exchange in 2014-2021)

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***ABSTRACT***

*The purpose of this study is to determine the influence of the audit committee, the reputation of the public accounting firm, Financial Distress, and Company Size on audit Delay. The method used in this research is a quantitative method with a descriptive and verification approach. The data analysis technique used in this study is the classical assumption test, multicollinearity test, heteroscedasticity test, multiple linear regression, coefficient product moment Pearson and the coefficient of determination, and hypothesis testing using SPSS version 26. Based on the results of the study, it was shown that in testing the hypothesis (t-test) the results were obtained: (1) the Audit Committee did not affect audit Delay. (2) Reputation of Public Accounting Firm significant positive effect on audit Delay. (3) Financial Distress does not affect audit Delay. (4) Company size does not affect audit Delay. (5) While research on the F Test simultaneously obtained results (6) Audit Committee, Reputation of Public Accounting Firms, Financial Distress, and Company Size toAudit Delay positive and significant effect on Audit Delay.*

**Keywords:** ***Audit Committee, Public Accounting Firm Reputation, Financial Distress, Company Size, Audit Delay***

## INTRODUCTION

One of the sub-sectors listed on the Indonesia Stock Exchange is the hotel and tourism sub-sector. The hotel and tourism sub-sector in Indonesia is one of the sub-sectors that have great potential to support the country's economy. Various tourist sites with a variety of inherent cultures can be found throughout the territory of the motherland attracting the attention of visitors, both local and foreign tourists. This is the strength of the development of tourism in Indonesia to date. Tourism in Indonesia has become a strategic sector in the national economic system which makes a major contribution to state revenue. As a national strategic sector, tourism has a broad influence arising from tourism activities both directly in the form of employment in the tourism sector and indirect impacts in the form of the development of tourismsupporting economic activities such as lodging, restaurants, money exchange services, and others. The industrial sector that is closely related to tourism is the hotel and other accommodation industries. The hotel industry is an inseparable part of tourism. Without tourism activities, the hospitality business will be paralyzed. The decline in economic growth was due to the slowdown in the service sector, particularly tourism, non-food consumption, and investment. The sectors most affected by processing, are the construction sector, and the transportation sub-sector. Data for April 2020 indicated that the slowdown in Indonesia's economic growth was continuing, as reflected in the decline in the Retail Sales Survey and Purchasing Manager Index. Bank Indonesia estimates that Indonesia's economic growth in 2020 will decline in line with the impact of Covid-19. However, in 2021 economic growth is expected to increase again driven by the improving world economy and the positive impact of the policy stimulus adopted. Going forward, Bank Indonesia will continue to strengthen coordination with the Government and relevant Authorities so that the various policies adopted can be more effective in promoting economic recovery during and after Covid-19.

**LITERATURE REVIEW**

According to Sugiyono (2018: 58), "literature review is an activity of exploring, observing, analyzing and identifying knowledge - knowledge."

According to Arens (2015: 69), the definition of an audit committee is "Generally The audit committee consists of three or five and sometimes seven people who are not part of the company's management. The purpose of forming an audit committee is to mediate between the auditor and company management in the event of a dispute."

According to Agoes (2016: 64) the definition of a Public Accountant Office (KAP) is a form of public accounting organization that obtains a license by laws and regulations that operates in the field of providing professional services in public accounting practice. Client companies that wish to report their financial statements will choose to use the services of a Public Accounting Firm (KAP). The Public

Accounting Firm (KAP) has better and more sources and is supported by a more sophisticated system to produce more accurate audited reports. (Febriyanti, dkk, 2023)

According to Hery (2016:33), *Financial distress* / Financial difficulties are “A situation in which a company experiences difficulty in fulfilling its obligations, a condition in which the company's income cannot cover the total costs and suffers a loss”. For creditors, this situation is an early symptom of debtor failure. (Damayanti & Putri 2023)

According to Jogiyanto, (2016: 685) states company size is "the size of the company that can be measured by the value of total assets or net sales or equity value."

## METHODS

The method used in this research is a quantitative method with a descriptive and verification approach. Quantitative research methods according to Sugiyono (2019: 23), namely: "Research methods based on the philosophy of positivism, are used to examine certain populations or samples, collect data using research instruments

## RESEARCH AND DISCUSSION

The minimum and maximum value of the Audit Committee is 3 owned by all Hotel and Tourism Sub-sector companies in 2014 – 2021. The average Audit Committee of Hotel and Tourism Sub-Sector Companies in 2014 – 2021 is 3.00 with a standard deviation of the Audit Committee 0,00.

The minimum value for Public Accountant Office Reputation is 0 whereas if the company does not use KAP services*Big Four*, the maximum value of the Public Accounting Firm's Reputation is 1 whereas if the company uses KAP services*Big Four*. The average Public Accounting Firm Reputation of Hotel and Tourism Sub-Sector Companies for 2014-2021 is 0.9 with a standard deviation of Public Accounting Firm Reputation of 0.293.

Nilai minimum financial Distress occurred at PT Indonesian Paradise Property Tbk of 0.189 in 2015, the maximum value financial *Distress* occurred at PT Hotel Sahid Jaya International Tbk by 2,650 in 2017. Average Financial Distress from Hotel and Tourism Sub Sector Companies in 2014-2021 of 1.46593 with a standard deviation of 0.599741.

The minimum value occurs at PT Wismilak Inti Makmur Tbk 2.10 in 2019, the maximum value of 52.66 occurs at PT Multi Bintang Indonesia Tbk in 2017, the average is 17.3718 and the standard deviation is 11.41072.

Results of testing *Kolmogorov Smirnov* it is known that the significant value obtained is more than 0.05 or 0.65> 0.05. In addition, the data is not spread out and follows the diagonal line on the graph*Normal P-P Regression Standardized Residual*. Then the data processed above is normally distributed.

Based on the test results that there is no Multicollinearity problem where:

1. In the Audit Committee variable ($X_1$), the mark variance *Inflation Factor* of 1.031 is smaller than 10, and the Tolerance is 0.970.
2. In the Public Accountant Office Reputation variable ($X_2$), the mark*Variance Inflation Factor* of 1.106 is smaller than 10, and the Tolerance is 0.905.
3. on variables*Financial Distress* ($X_3$), mark*Variance Inflation Factor* of 1.109 smaller than 10 and Tolerance 0.902.
4. In the variable Company Size ($X_4$) mark*Variance Inflation Factor* of 1,112 is smaller than 10 and the tolerance is 0.899.

The results of the heteroscedasticity test show that the points spread randomly, not forming a pattern. As well as the points spread both above and below zero on the Y-axis. It can be concluded that there is no heteroscedasticity in the regression model, so this regression model is suitable for further analysis.

Based on the results of data processing using SPSS version 26, a Durbin-Watson value of 1.543 can be obtained. This value is then compared with the dl and du values in the Durbin-Watson table. For $\alpha = 0.05$, $k = 4$, and $n = 96$, we get $dl = 1.5821$ and $du = 1.7553$ because $0 < d < dl$. Based on the criteria that the value of 1.543 is between 0 and dl obtained from the table, namely 1.5821, it can be concluded that there is no autocorrelation. Based on all the results of the tests that have been carried out, it can be concluded that the data in this test did not violate the regression assumptions.

Based on the test results of SPSS Version 26.0 multiple linear regression is as follows:

1. α = 222.710 means that if the Audit Committee variable ($X_1$), Public Accounting Firm Reputation ($X_2$), *Financial Distress* ($X_3$), and Company Size ($X_4$) is zero (0), then the value audit *Delay* (Y) obtained 222,710.
2. β1 = -0.262 means that for each addition of one unit of the Audit Committee variable ($X_1$) and other variables are constant, it will increase the value*Audit Delay* (Y) of -0.262 Conversely, each decrease in one unit of the Audit Committee variable ($X_1$) and other variables are constant, it will decrease*Audit Delay* (Y) of -0.262.
3. β2 = - 6.581 means that for every addition of one unit of Public Accounting Firm Reputation ($X_2$) and other variables are constant, it will decrease the value*Audit Delay* (Y) of - 6,581. On the other hand, every one unit of the Reputation of the Public Accounting Firm ($X_2$) and other variables constant, it will increase*Audit Delay* (Y) of - 6, 581.
4. β3 = 14.706 means every addition of one unit*Financial Distress* ($X_3$) and other variables are constant, it will decrease the value*Audit Delay* (Y) of 14.706. Instead each decrease of one unit of financial *Distress* ($X_3$) and other variables constant, will increase*Audit Delay* (Y) of 14.706.
5. β4= - 4.127 means that for every addition of one unit of Company Size ($X_4$) and other variables are constant, it will decrease the value*Audit Delay* (Y) of - 4.127. On the other hand, for every decrease of one unit of company size ($X_4$) and other variables constant, it will increase*Audit Delay* (Y) of - 4.127.

Correlation calculation results indicate:

1. The magnitude of the correlation between the Audit Committee ($X_1$) and Audit Delay (Y) is -0.069. This shows that there is a very low negative correlation between the Audit Committee ($X_1$) and Audit Delay (AND).

2. The magnitude of the correlation between the reputation of the Public Accounting Firm ($X_2$) and Audit Delay (Y) is -0.420. This shows that there is a moderate negative correlation between the reputation of the Public Accounting Firm ($X_2$) and Audit Delay (AND).
3. The magnitude of the correlation between financial Distress ($X_3$) to audit Delay (Y) is 0.123. This shows that there is a low negative correlation between financial Distress ($X_3$) and toAudit Delay (AND).
4. The magnitude of the correlation between company size ($X_4$) to audit Delay (Y) is -0.152. This shows that there is a low negative correlation between company size ($X_4$) and toAudit Delay(AND).

Analysis of the Coefficient of Determination

**Test Results Calculation of the Coefficient of Determination ($R^2$)**

K*d* = $R^2$ x 100%

= (0,238)2 x 100%

= 23,8%

The value of the coefficient of determination (*R square*) of 23.8% which shows meaning that the Audit Committee ($X_1$), Public Accounting Firm Reputation ($X_2$) *Financial Distress* ($X_3$), and Company Size ($X_4$) gives a simultaneous relationship of 23.8% to Audit Delay (Y). This shows that there are still 77.2% influenced by other factors that can increase*Audit Delay* in Hotel and Tourism Sub Sector Companies listed on the Indonesia Stock Exchange for 2014-2021 other than the variable Size of the Audit Committee, Reputation of the Public Accounting Firm, *Financial Distress*, and Company Size.

**Hypothesis test**

**Partial Hypothesis Testing Results (Test)**

1. Komite Audit ($X_1$) has no effect and is not significant to*Audit Delay* (AND).
2. Reputation of Public Accounting Firm ($X_2$) negative and significant effect on*Audit Delay*(AND).
3. *Financial Distress* ($X_3$) has no effect and is insignificant to audit *Delay* (AND).

4. Company Size ($X_4$) has no effect and is not significant to*Audit Delay* (AND)

**Results of Simultaneous Hypothesis Testing (TestF)**

Based on the results of the research on the F Test (simultaneously) it was found that the Company Size ($X_1$), Public Accounting Firm Reputation ($X_2$), *Financial Distress* ($X_3$), and Company Size ($X_4$) effect on audit *Delay* (Y) Then the fifth hypothesis is accepted. The decision to receive the fifth hypothesis was based on the results of simultaneous hypothesis testing which was carried out and obtained a $F_{count}$ of 5.706 with a p-value (sig) 0.000 with $\alpha$ = 5% and degrees of freedom $V_1$ = 91 (n-k-1) and V2 = 4, then we get Ftable 2.472. Due to the F value count> $F_{table}$ 5,706 > 2,472) face $H_0$ rejected and $H_5$ accepted, meaning that the Audit Committee variable ($X_1$), Public Accounting Firm Reputation ($X_2$), *Financial Distress* ($X_3$), and Company Size ($X_4$) effect simultaneously on*Audit Delay* (AND).

**CONCLUSION**

The results of variable descriptive statistical analysisAudit Delay indicate that the minimum valueAudit Delay happened to PT. Indonesian Paradise Property Tbk for 49 days in 2014 and 2019, this condition can be said to be good because it shows that the audit timeframe carried out by the auditor is less than the audit period set by the Financial Services Authority, which is 120 days. Maximum valueAudit Delay happened to PT. Pembangunan Graha Lestari Indah Tbk amounted to 489 in 2019, this condition illustrates that the company is experiencingAudit Delay because it has exceeded the audit period set by the Financial Services Authority. As for average

Audit Delay of Hotel and Tourism Sub Sector Companies in 2014 – 2021 of 253.95 with a standard deviation unit Delay of 170,123.

The results of the descriptive statistical analysis of the Audit Committee show that the minimum and maximum scores of the Audit Committee are 3 owned by all Hotel and Tourism Sub-sector companies in 2014 – 2021 as the average

Audit Committee of Sub-Sector Companies

The Hotel and Tourism Sector for 2014 – 2021 is 3.00 with a standard deviation of the Audit Committee of 0.00. Based on this, all the companies studied were included in the good company category because the average value of the company's Audit Committee had complied with the regulations issued by the Financial Services Authority no. 55/POJK.04/2015.

The results of the descriptive statistical analysis of the Reputation of Public Accounting Firms show that the minimum value of the Reputation of Public Accounting Firms in Hotel and Tourism Sub-Sector Companies listed on the Indonesia Stock Exchange in 2014-2021 is 0, the maximum value of Reputation of Public Accounting Firms is 1. The average Reputation of The Public Accounting Firm of Hotel and Tourism Sub-Sector Companies for 2014-2021 is 0.09 with a standard deviation of the Public Accounting Firm's Reputation of 0.293.

**Descriptive Statistical Analysis**

***Financial Distress***

Results of descriptive statistical analysis

*Financial distress* indicates that the minimum value financial *distress* happened to PT Red Planet Indonesia Tbk of 0.21 in 2014, this condition illustrates the deteriorating financial performance of the company so that the company will not experience financial *distress*/financial difficulties While that minimum value financial *Distress* occurred at PT Indonesian Paradise Property Tbk amounting to 0.189 in 2015. The maximum value financial *Distress* occurred at PT Hotel Sahid Jaya International Tbk amounting to 2,650 in 2017. The average financial *Distress* from Hotel and Tourism Sub Sector Companies in 2014-2021 of 1.46593 with a standard deviation of 0.599741.

**Descriptive Statistical Analysis**

**Company Size**

The results of the descriptive statistical analysis of company size show that the minimum value of company size is 21.10 occurring at PT Panorama Sentrawisata Tbk, and the maximum value occurring for companies occurs at PT Indonesian Paradise Property Tbk of 29.79 in 2021. The Hotel and Tourism Sector in 2014-2021 was 25.9226 with a standard deviation of Company Size of 2.40597.

**Influence of the Audit Committee on Audit Delay**

Based on the results of statistical tests that have been carried out, it can be concluded that the Audit Committee ($X_1$) has no effect and is not significant to audit Delay (Y). So the first hypothesis which states that the Audit Committee has an effect on Audit Delay rejected. The decision to reject the hypothesis partially where the count value for the Audit Committee is -0.534 and t is obtainable 1.986 with a sig value of 0.595 > 0.050. Due to the value of $t_{count} < t_{table}$ face $H_0$ accepted and $H_1$ rejected, meaning the Audit Committee ($X_1$) has no effect and is not significant toAudit Delay (AND)

**Effect of Public Accounting Firm Reputation onAudit Delay**

Based on the results of statistical tests that have been carried out, it can be concluded that the reputation of the Public Accounting Firm ($X_2$) negative and significant effect on audit Delay (Y). So the first hypothesis which states that the reputation of the Public Accounting Firm ($X_2$) effect on audit Delay accepted. The decision to accept the hypothesis partially where the count value for the Public Accounting Firm's Reputation is -3.543 and table 1.986 with a sig value of 0.001. Due to the value of count > table face $H_0$ rejected and $H_2$ accepted, meaning that the reputation of the Public Accounting Firm ($X_2$) significant negative effect on audit Delay (AND)

**InfluenceFinancial Distress toAudit Delay**

Based on the results of statistical tests that have been carried out, it can be concluded that financial Distress ($X_3$) has no effect and is not significant to audit Delay (Y). So the first hypothesis which states that financial Disress effect on Audit Delay rejected. The decision to reject the hypothesis partially where the account value forFinancial Distress of -1.466 and $t_{table}$ 1.986 with a sig value of 0.146. Due to the value of $t_{count} < t_{table}$ face $H_0$ accepted and $H_3$ rejected, meaningFinancial Distress ($X_3$) has no effect onAudit Delay (AND**).**

**Effect of Company Size onAudit Delay**

Based on the results of statistical tests that have been carried out, it can be concluded that company size ($X_4$) has no effect and is not significant toAudit Delay (Y). So the first hypothesis states that company size has an effect onAudit Delay rejected. The decision to reject the hypothesis partially where the tcount value for company size is -1.634 and t is obtained$_{table}$ 1.986 with a sig value of 0.106 > 0.050. Due to the value of $t_{count}$ < $t_{table}$ face $H_0$ accepted and $H_4$ rejected, it means Firm Size ($X_4$) has no effect and is not significant toAudit Delay (AND).

**Influence of the Audit Committee, Public Accounting Firm Reputation,Financial Distress and the Audit Committee againstAudit Delay.**

Based on the results of statistical tests that have been carried out, it can be concluded

that Company Size ($X_1$), Public Accounting Firm Reputation ($X_2$), Financial Distress ($X_3$) and Company Size ($X_4$) effect onAudit Delay (Y). So the fifth hypothesis is accepted. The decision to accept the fifth hypothesis was based on the results of simultaneous hypothesis testing which was carried out where it was obtained Fcount of 5.706 with a p-value (sig) 0.000 with $\alpha$ = 5% and degrees of freedom V1 = 91 (n-k-1) and V2 = 4, then obtained $F_{table}$ 2,472. Due to the F value count> $F_{table}$5,706 > 2,472) face $H_0$ rejected and $H_5$ accepted, meaning that the Audit Committee variable ($X_1$), Public Accounting Firm Reputation ($X_2$), Financial Distress ($X_3$) and Company Size ($X_4$) effect simultaneously onAudit Delay (AND).

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