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Influence Auditor Change and Complexity Operation Against Audit Delay moderated with Audit Fee

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Abstrak

Penelitian ini bertujuan untuk menguji pengaruh Pergantian Auditor dan Kompleksitas Operasi terhadap Audit Delay, serta melihat peran Audit Fee sebagai variabel moderasi dalam hubungan tersebut. Audit delay merupakan keterlambatan antara tanggal akhir tahun buku dengan tanggal penerbitan laporan audit, yang dapat mengurangi relevansi dan ketepatwaktuan informasi keuangan bagi pengguna laporan. Penelitian ini menggunakan sampel perusahaan sektor Consumer Non-Cyclicals yang terdaftar di Bursa Efek Indonesia selama periode 2021–2024. Data yang digunakan merupakan data sekunder yang diperoleh dari laporan tahunan dan laporan keuangan auditan. Metode analisis yang digunakan adalah regresi linier berganda dan analisis Moderated Regression Analysis (MRA). Hasil penelitian menunjukkan bahwa Pergantian Auditor dan Kompleksitas Operasi berpengaruh signifikan terhadap Audit Delay. Selain itu, Audit Fee terbukti mampu memoderasi pengaruh Pergantian Auditor terhadap Audit Delay, namun tidak memoderasi pengaruh Kompleksitas Operasi terhadap Audit Delay. Temuan ini memberikan implikasi penting bagi manajemen perusahaan, auditor, dan regulator untuk meningkatkan efisiensi audit serta ketepatan waktu pelaporan keuangan.

Kata Kunci: Pergantian Auditor, Kompleksitas Operasi, Audit Delay, Audit Fee, Audit.

Abstract

This study aims to examine the effect of Auditor Change and Operational Complexity on Audit Delay, as well as the role of Audit Fee as a moderating variable in this relationship. Audit delay refers to the time lag between the fiscal year-end date and the issuance date of the audit report, which can reduce the relevance and timeliness of financial information for its users. The research sample consists of Consumer Non-Cyclicals sector companies listed on the Indonesia Stock Exchange during the 2021–2024 period. The data used are secondary data obtained from annual reports and audited financial statements. The analytical methods employed are multiple linear regression and Moderated Regression Analysis (MRA). The results indicate that auditor change and operational complexity have a significant effect on audit delay. Furthermore, Audit Fee is proven to moderate the relationship between Auditor Change and Audit Delay, but does not moderate the relationship between Operational Complexity and Audit Delay. These findings provide important implications for company management, auditors, and regulators to improve audit efficiency and the timeliness of financial reporting.

Keywords*: Auditor Change, Operational Complexity, Audit Delay, Audit Fee, Audit.*

A. INTRODUCTION

In Indonesia, audit delays still occur. often occurred , including in companies operating in the non -cyclical consumer sector , namely sectors operating in the field fulfillment need main like food , beverages , pharmaceuticals and goods House stairs . Although classified as stable sector and has request constant , in fact Still there is companies that experience delay in delivery report finance audited . Based on data from the Indonesia Stock Exchange (BEI), a number of issuer from sector This accept warning Because No convey report finance appropriate time , even some of them caught suspension while . One of the example The audit delay case occurred at PT Golden

Plantation Tbk (GOLL), which operates in the mining industry. product non- cyclical consumers . This company experience delay in delivery report finance third quarter of 2018, which caused the Indonesian Stock Exchange to carry out suspension trading share since January 30, 2019, and culminated in the delisting of shares in August 2022 (Source : Annisa Dwi , 2020)

Audit delays are caused by various factors. factors , both originating from from in and outside company . Internal factors include elements that exist in the company's internal environment , whereas factor external related with external conditions company . Understand factors reason this audit delay important For evaluate efficiency of the audit process. In addition that , knowledge about The causes of audit delays are also very much needed by investors and regulators who rely heavily on report finance in taking decision , Asana Kurnia & Rahayu , (2022). Review problem there is part big company fail fulfil deadline time in reporting his finances , a number of research related topic relevant has also been done in study Audit Delay phenomenon . This often very associated to a number of variables including Auditor Change and Complexity Operation .

1. **Theoretical Review and Hypothesis Development**

   Theory Agency

   Theory agency explain connection contractual between principal (owner) company) and agents (management) who have different interests . In context this , management as agent own access more information wide compared to with owner , who can cause asymmetry information and potential conflict interests (Jensen & Meckling , 1976). If the report finance No published appropriate time , then quality information in it will decrease and increase risk asymmetry information . Therefore that , for reduce asymmetry information , reports finance must delivered in a way appropriate time use speed up the audit process (Cai et al., 2015).

   Audit Delay

   Audit Delay is period time between closing year book something company with publication independent audit report as a defined by Tri Widyastuti and Zulaika (2002). Audit Delay

is an important factor that needs to be considered. considered by investors because influence investor perception of level associated risks with investment in a company . Every audit day postponed will have a negative impact on companies and stakeholders interests (Arifin et al., 2015). Metrics This is duration time passes between date closing book with date independent auditor's report .

Change of Auditor

Changing auditors is one of the implications from theory agency . Changes This usually happen in context connection contractual between clients and management , where management tend looking for a new auditor if previous auditor's reputation decrease or happen failure in audit. New auditor Of course need time addition For understand industry , environment , and operational company clients . Besides that , potential errors can also occur increase because the auditor has not fully know characteristics client new (Nova et al., 2019).

H1: Auditor change has an effect Positive Regarding Audit Delay

Complexity Operation

Complexity organization or operation is results direct from distribution work and formation departments that focus on different units in a way significant . Organizations that have diverse type or amount work and audits can cause problem more managerial and organizational complicated consequence increasing complex dependencies . Complexity operation company is one of the characteristics that can add challenge in the audit process (Widihyani , 2017).

H2 : Complexity Operation influential positive to Audit Delay

Audit Fee

Audit fee is magnitude cost or wages given to the auditor as sign service has handle and resolve task financial audit report . The amount of the auditor 's fee depends to decision second split party between auditors and companies clients who will handled (Zusraeni &

Hermi, 2020) . Audit fees play a role as variables moderation in relation between auditor changes and audit delays . High audit fees tend encourage auditors to complete the audit process more fast and optimal. Therefore that , it is assumed that the more the larger the audit fee paid , the greater small influence negative from change of auditors the occurrence of audit delay (Hay et al., 2006).

H3: Audit Fee Moderates Influence Auditor Changes on Audit Delay

audit fee is considered own role as variables moderation in connection between complexity operations and audit delays. Adequate audit fees can encourage auditors to provide source sufficient power and time in handle complexity operational in a way efficient . Therefore that , it is assumed that the more the higher the audit fee paid , the higher small influence negative from complexity operation to audit delays , so that the audit process can completed more fast (Hay et al., 2006).

H4 : Audit fee moderates influence complexity operation against audit delay.

B. METHOD

Study This done with object companies included in Consumer Non-Cyclicals sector and listed on the Indonesia Stock Exchange (IDX) for period 2020 to 2024. The data used in study obtained from report finance as well as information publicly available through the official BEI website (www.idx.com) and each company's website in period time The data population used is company the Consumer Non-Cyclicals sector which has registered on the IDX in 2020-2024 as many as 129 companies . The taking of sample done with purposive sampling method , namely the technique for determining sample based on criteria certain . The criteria used are in , research This is :

No	Research sample criteria	Total				
		2020	2021	2022	2023	2024
1.	*Consumer Non-Cyclical* sector companies listed on the Indonesia Stock Exchange (IDX) during the 2020-2024 period.	129	129	129	129	129

2.	Sector companies *Non-Cyclical Consumers* who do not publish report his finances in the form of *annual report* or *financial* statement for 2021-2023	-15	-27	-12	-6	-9
3.	*Consumer Non-Cyclical* sector companies that do not regularly publish annual reports during the 2021-2023 period	-12	-15	-8	-5	-7
4.	Non-Cyclical Consumer sector companies that do not have subsidiaries	-17	-18	-26	-32	-32
5.	Non-Cyclical Consumer Sector Companies that do not issue Professional fees	-3	-3	-3	-4	-3
Number of company samples during the period 2021–2023		82	66	80	82	78
Number of data samples		388				

Instrument Study

No	Variables	Measurement and Formulas	Scale
1.	Audit Delay	Audit delay = Date publishing audit report - Date Closed book (Rozi et al., 2022).	Nominal
2.	Change of Auditor	Dummy Variable 1, if experience change of auditor 0, if No experience change of auditor (Asana Kurnia & Rahayu , 2022).	Nominal
3.	Complexity Operation	Complexity Operation = Sum child company (Nurhayani et al., 2020, p . 1).	Ratio
4.	Audit Fee	Ln = professional fees Lestari and Latrini (2018)	Ratio

C. RESULTS AND

1. Statistics Descriptive

   Statistics descriptive used For get size numeric from sample data , such as minimum, maximum , mean, and standard deviation from research data .

Descriptive Statistics

	N	Min	Max	Mean	Standard Deviation
Pergantian Auditor	340	.00	1.00	.0882	.28405
Complexities Operasi	340	1.00	78.00	15.5235	18.61747
Audit Delay	340	49.00	144.00	83.7147	14.52993
Audit Fee	340	17.03	25.96	22.6738	1.77963

Variables Change of Auditor (X1) has mark minimum 0.00. Variable Change of Auditor has mark maximum 1.00. Variable Change of Auditor has mean value of 0, 0882 more small compared to standard deviation of 0.28405 which means that The change of Auditor is heterogeneous or tend varies .

Variables Complexity Operation (X2) has minimum value 1. Variable Complexity Operation If seen in value maximum of 78.00. Variable Complexity Operation have mean value of 15.5235 more small compared to standard deviation amounting to 18.61747 which means that Complexity Operation nature heterogeneous or tend varies.

The Audit Delay (Y) variable has minimum value of 49.00. Audit Delay Variable if seen in value maximum amounting to 144.00. The Audit Delay variable has mean value of 83.7147 more big compared to standard deviation amounting to 14.52993 which means that Audit Delay is of a nature homogeneous or tend No varies .

variable (Z) has minimum value 17.03. Audit Fee variable if seen in value maximum Amounting to 25.96. The Audit Fee variable has mean value of 22.6738 more big compared to standard deviation of 1.77963 which means that the Audit Fee is of a nature homogeneous or tend No varies .

2. Uji Asumsi Klasik

a. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		340
Normal Parameters[a,b]	Mean	-3.9151862
	Std. Deviation	13.53399312
Most Extreme Differences	Absolute	.034
	Positive	.025
	Negative	-.034
Test Statistic		.034
Asymp. Sig. (2-tailed)		.200[c,d]

From the table on own mark *Asymp* . *Sig* of 0.200 > 0.05. This result show that the data on the four variables the distributed normally with use calculation *One-Sample Kolmogorov* .

b. Multicollinearity Test

Model	Tolerance	VIF
(Constant)		
Change of Auditor	.978	1,023
Complexity Operation	.807	1,239
Audit Fee	.480	2,081
Profitability	.944	1,059
Leverage	.993	1,007
Firm Size	.492	2,033

Source : SPSS Output (2025)

Based on the table above shows that on the third variables in the study This obtained results Tolerance Value (TV) > 0.10 and Variance Inflation Factor (VIF) < 10, so that third variables free the No there is multicollinearity

c. Heteroscedasticity Test

Coefficients[a]

Model		t	Sig.
1	(Constant)	.980	.328
	Pergantian Auditor	.518	.605
	Kompleksitas Operasi	.738	.461
	Audit Fee	-.736	.462

Based on results table heteroscedasticity above , explained that in all variables free own sig value > 0.05 so that all the above variables No happen problem heteroscedasticity

d. Autocorrelation Test

Model Summary [b]

Model	Durbin-Watson
1	1,356

Based on table autocorrelation test results in the table on known that Durbin Watson (DW) value is 1.356, with amount sample 340 and K=6, Based on Durbin-Watson table , dL = 1.628 and dU = 1.781. So value (4 – dU) = 2.219 and (4 – dL) = 2.372. Because the DW value is in the range dU < DW < (4 – dU), namely 1.781 < 1.793 < 2.219, then can concluded that **No happen autocorrelation** in the regression model the .

e. Multiple Linear Regression Test

	Collinearity Statistics	
Model	B	Std. Error
(Constant)	85,035	1,071
Change of Auditor	1,389	2,784
Complexity Operation	-.093	.042

Based on table said , then multiple linear regression line equation obtained in study This is as following :

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

$$Y = 85.035 + 1.389 + -0.093 + 1.071$$

Based on from equality the above regression obtained understanding as following :

a) Constant from equality the above regression is 85.035 meaning if all variables dependent own value 0, then Audit Delay is generated on average it is 85,035 days .

b) Coefficient regression on variables Change of Auditor has mark of 1.389, meaning If company do change of auditor, then Audit Delay will increase of 1,389 days .

c) Coefficient regression on variables Complexity Operation own mark of 0.093, meaning If company own child company , then Audit Delay will increased by 0.093 days .

3. Testing Hypothesis

a. Coefficient Test Determination (R^2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.970[a]	.941	.940	3.61285

$$R_{y^2} \text{x } 100\% = 0.940 \text{ x } 100\%$$

= 94%%

This matter show that size presentation influence Auditor Change and Complexity Operation against Audit Delay by 94%, while the remaining 6% is influenced variables other free ones that are not investigated in study This

b. Uji F

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	13709.608	6	2284.935	13.150	.000[b]
	Residual	57859.719	333	173.753		
	Total	71569.326	339			

Based on table on show that The F test value is 13.150 and is significant of 0.000 < 0.05 means matter the show that mark significant more small from 0.05. Then can concluded that in a way variables Auditor Change and Complexity Operation affect Audit Delay significantly simultaneous and significant . So that can concluded that the regression model This worthy For used .

c. t-test

Coefficients [a]

Model	B	t	Sig
(Constant)	168,219	78,143	.000
Change of Auditor	-.020	-95,700	.000
Complexity Operation	.052	6,330	.000

Source : SPSS Output (2025)

Based on table on can known influence hypothesis as following

1) Variables Auditor Change (X1) shows mark coefficient regression of -0.20 and significant 0.000 < 0.05. This value show mark negative so that can concluded that Change of Auditor has an impact in a way significant Negative on Audit Delay. This show If hypothesis 1 is rejected

2) Variables Complexity Operation show mark Coefficient regression of 0.052 and significant 0.000 < 0.05. This value show mark positive so that can concluded that Complexity Operation influential significant positive on Audit Delay. This show If Hypothesis 2 is accepted.

4. Uji Moderated Regression Analys

Model 2

Coefficients[a]

Model	B	t	Sig.
(Constant)	147.991	45.311	.000
Pergantian Auditor	.807	1.044	.297
Komplesitas Operasi	.014	1.096	.274
Audit Fee	.966	75.269	.000

Sumber : Output SPSS (2025)

Based on table said , then regression line equation multiples obtained in study This is

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 Z + \varepsilon$$

$$Y = 147.991 + 0.807 + 0.014 + 0.966 + \varepsilon$$

Obtained results that mark significant Audit Fee (Z) A total of 0.000 < 0.045, so buffer concluded that the Audit Fee can influence variables dependent

Model 3

Coefficients [a]

Model	B	t	Sig.
(Constant)	145,694	44,793	.000
Change of Auditor	39,655	4,044	.000
Complexity Operation	.015	1,106	.269
Audit Fee	.966	76,795	.000
X1 Z	-1,763	-3,974	.000
X2 Z	-3.589E-5	-.198	.843

Source : SPSS Output (2025)

Based on table results equality from moderate regression analysis (MRA) equation third as following :

$$Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3Z + \beta 4(X1 \times Z) + \beta 5(X2 \times Z) + \epsilon$$

$$Y = 145.694 + 39.655 + 0.015 + 0.966 + -1.763 + -3.589E\text{-}5 + \epsilon$$

Based on table on data concluded that mark significant variables interaction between variables independent to variables moderation (Audit Fee) is as following :

a) It is known mark significant variables interaction between Change of Auditor with Audit Fee of 0.000 > 0.05 then H3 is accepted with conclusion that Audit Fee variable can moderate Auditor Change on Audit Delay. Due to Auditor Change and its interaction with both Audit Fees significant , then type moderation This including Moderation Pure (Pure Moderator). Meaning the existence of Audit Fee strengthens influence Auditor Change on Audit Delay.

b) It is known mark significant variables interaction Complexity Operation of 0.843 > 0.05 then H4 is rejected with conclusion that audit fee variable does not capable moderate connection between Complexity Operation against Audit Delay.

D. CONCLUSIONS

The conclusions obtained from results study This is :

1. Auditor change has a significant negative effect on audit delays in Consumer Non-Cyclical companies listed on the Indonesia Stock Exchange (IDX) for the 2020-2024 period .
2. Complexity Operation influential positive significant on audit delays in Consumer Non-Cyclical companies listed on the Indonesia Stock Exchange (IDX) for the 2020-2024 period .
3. Audit fee is capable moderate influence auditor changes on audit delays in Consumer Non-Cyclical companies listed on the Indonesia Stock Exchange (IDX) for the 2020-2024 period .

4. Audit fee no capable moderate influence complexity operation on audit delays in Consumer Non-Cyclical companies listed on the Indonesia Stock Exchange (IDX) for the 2020-2024 period .

E. SUGGESTIONS

Researchers furthermore recommended For add variables other moderation such as auditor reputation , size of Public Accounting Firm (KAP), or effectiveness audit committee , which may more capable strengthen or weaken connection between variables independence and audit delay.

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