The Effect of The Audit Committee, Auditor Industry Specialization, Earnings Volatility on Audit Report Lag With Company Size as A Moderation Variable

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KEYWORDS	ABSTRACT
audit committee; auditor industry specialization; company size; earnings volatility	This study aims to examine the effect of Audit Committee, Auditor Industry Specialization, Earnings Volatility on Audit Report Lag with Company Size as a Moderating Variable. This study uses secondary data obtained from financial reports and annual reports. The research population is companies in the Properties and Real Estate sector listed on the Indonesia Stock Exchange (BEI) for the period 2018 - 2022. The data collection method in this study was purposive sampling. The sample that met the criteria was 104 company data for 2018 - 2022. The data analysis method used was a quantitative data analysis method using SPSS version 27 to process the data using multiple linear analysis.The results obtained from this study are that the influence of the audit committee has no effect on Audit Report Lag. Auditor Industry Specialization has no effect on Audit Report Lag. Earnings Volatility has a positive effect on Audit Report Lag. Company size is unable to strengthen the effect of audit committee on Audit Report Lag. Company size is unable to strengthen the effect of Auditor Industry Specialization on Audit Report Lag. Company size is able to weaken the effect of Earnings volatility towards Audit Report Lag

1. Introduction

All industries listed on the Indonesia Stock Exchange must have financial statements by the applicable PSAK and publish them to the public and interested parties. The financial statements listed on the Indonesia Stock Exchange website are the results of audits from the auditor to guarantee that the financial statements meet reasonable standards and the information in the financial statements is relevant because it can influence the decisions of users of financial statements. The successful submission of financial statements not exceeding the deadline and without affecting the value of the report is an important factor in ensuring the relevance of information.

There are regulations related to deadlines for companies in carrying out financial reporting regulated in Financial Services Authority, 2021. The regulation states that financial reporting from public companies to the Financial Services Authority and published to the public, cannot exceed three months after the date of the financial statements. However, in fact, not a few companies submit

financial statements past the deadline set by the Financial Services Authority. There are 46 companies that exceeded the deadline in submitting the December 2022 Financial Statements (Otoritas Jasa Keuangan, 2023).

The company should not exceed the stipulated time limit to submit financial statements. Such delays can damage the company's image, because the information in the financial statements is no longer relevant to the needs of financial statement users. Companies in the financial reporting process rely on contributions from companies that prepare financial statements and auditors who examine the financial statements. The term used to indicate the time gap between the end of the financial statement period and the publication date of the audit opinion report is referred to as "Audit Report Lag" (Jayati & Machmuddah, 2020). Audit Report Lag can be influenced by various variables, namely Audit Committee variables, Auditor Industry Specialization, Earnings Volatility and Company Size as moderation.

The audit committee is a committee formed by the Board of Commissioners with the responsibility of supporting the implementation of the duties and functions of the board of commissioners Financial Services Authority, 2015 Research conducted by (Prasetyo & Rohman, 2022) states that Audit Committee variables provide a negative relationship to Audit Report Lag. The quality of supervision of financial reporting will increase along with frequent committee meetings.

Auditor Industry Specialization refers to the competence possessed by an auditor in a particular industry field (Arumningtyas & Ramadhan, 2019). Research conducted by (Makhabati & Adiwibowo, 2019) states that the Auditor Industry Specialization variable has a negative influence on Audit Report Lag. The existence of a negative correlation, indicating that the company is audited by KAP which specializes in a particular industry, then the audit report will have a shorter time

Earnings Volatility is an indicator of uncertainty or fluctuations in the rise and fall of profits in a company (Rowena & Hendra, 2017). Research conducted by (Bryan & Mason, 2020) states that the variable Earnings volatility is negatively related to Audit Report Lag. Earnings volatility reflects the extent to which the Company's earnings are stable.

The size of the company is a reflection of the size of the company which can be seen in the total value of the company's assets on the year-end balance sheet (Hidayat & Tasliyah, 2022). Based on research (Tirtajaya & Effendi, 2022) states that the variable moderation of company size is positively related to Audit Report Lag. As the size of the company grows, the complexity of its accounts also increases, so auditors take longer to conduct the audit process. Thus, based on the previous explanation, the author wants to conduct a study entitled "The Effect of Audit Committee, Auditor Industry Specialization, Earnings Volatility on Audit Report Lag with Company Size as a Moderation Variable".

Agency Theory

According to (Sunarsih, Munidewi, & Masdiari, 2021) agency theory is a concept that explains the relationship between company management (agents) to capital owners (principals). Agency relationships occur when capital owners give obligations to company management to carry out company operational activities by maximizing profits and minimizing costs. However, company management (agents) with capital owners (principals) often experience agency problems. This arises due to conflicts of interest and asymmetric information between agents and company management (Jensen & Meckling, 1976

Audit Report Lag

According to (Khairunnisa & Syafruddin, 2021) Audit Report Lag is the period required by an auditor to publish an independent audit report, calculated from the time the company's financial statements are issued to the time the independent audit report is published. If the company submits its annual financial statements to the auditor sooner, the sooner the auditor completes the audit process on the financial statements and it is likely that the information contained in the independent audit report will remain relevant to users of the financial statements.

Audit Committee

According to Financial Services Authority, 2015 the audit committee is a group assigned to provide support to the Board of Commissioners in carrying out the duties & functions of the Board of Commissioners. The audit committee must have three members who come from independent commissioners and individuals who are not part of the company's internal. The audit committee within a period of (three) months, must hold at least (one) audit committee meeting. For companies or companies listed on the Indonesia Stock Exchange, they must form an Audit Committee and disclose the Audit Committee Charter. The existence of an audit committee can overcome the occurrence of differences in interests between management and principals.

Industry Auditor Specialization

According to (Pramaswaradana & Astika, 2017) Auditor Industry Specialization is the experience gained by auditors when auditing the same company because with experience conducting audits in the same company, auditors who specialize in the industry have a better understanding of a company and special auditors can detect errors in the Company's financial statements. The Company considers that using Auditors who specialize in the Industry can better understand the company's management conditions and can overcome the occurrence of Information Asymmetry.

Earnings Volatility

According to (Lubis, 2019) is a representation of the level of stability of a company's profit or revenue from one year to the next. The movement of profits from one year to the next is not always stable. If the company's profit or revenue fluctuates high, the earnings volatility is high. If earnings volatility is high, the profit that will be obtained in the future cannot be estimated. Conversely, if the company's profit or revenue fluctuates low, earnings volatility will decrease (Rowena & Hendra, 2017).

Company Size

According to (Novari & Lestari, 2016), company size is defined as a grouping of companies based on the number of assets, the number of shares, and the value of company shares. The greater the total assets or income that the company has, the greater investor interest in the company. The large size of the company indicates that the company's management can optimize its business operations and maximize the profits it generates which will be reported to the Investor.

Hypothesis Development

The Effect of Audit Committee on Audit Report Lag

The audit committee within a period of (three) months, must hold at least (one) audit committee meeting. If the Company regularly holds audit committee meetings and all its members consistently attend meetings, it is likely that the quality of financial reporting will improve. Because audit committee meetings are an effective method of communicating issues related to the implementation of committee functions and the presentation of financial statements, it allows timely resolution and avoids delays in financial reporting. This is in line with the findings (Ariningtyastuti & Rohman, 2021); (Joy & Fachriyah, 2018) stated that the audit committee has a negative impact on Audit Report Lag. Based on the description above, the hypothesis proposed:

H1: The Audit Committee has a negative influence on the Audit Report Lag.

The Effect of Auditor Industry Specialization on Audit Report Lag

Auditors are said to be industry-specific auditors when they audit the same company, so that auditors have a better understanding of the industry. The better the auditor's knowledge related to the industry to be audited, it will accelerate the work on audited financial statements and improve the quality of financial reporting. This is in line with research findings (Khairunnisa & Syafruddin, 2021) (Putri & Rohman, 2022) stated that Industrial Specialization Auditors are negatively related to audit report lag. Based on the description above, the hypothesis proposed:

H2: Auditor Industry Specialization has a negative influence on Audit Report Lag.

Pengaruh Earnings Volatility Terhadap Audit Report Lag

Earnings volatility is a condition that describes changes in profits in a company (Lubis, 2019) High volatility indicates the movement of profits or earnings in the company fluctuates high, so it is very difficult to predict in the future and tends to have a large risk (Khurniaji & Raharja, 2013). According to (Bryan & Mason, 2020) auditors view high levels of profit fluctuations as an increased risk so that auditors need more time in conducting the audit process. This study is not in line with the findings of (Bryan & Mason, 2020)research states that earnings volatility negatively affects audit report lag. Based on the description above, the hypothesis proposed:

H3 : Earnings Volatility has a positive influence on Audit Report Lag.

Company Size moderates Audit Committee Effect on Audit Report Lag

The audit committee is required to hold meetings at least 1x in 3 months POJK No 55, 2015. The more routine committee meetings and attended by all audit committee members, the shorter the Audit Report Lag time. Meanwhile, the growth in the size of the Company reflects an increase in the total number of assets it owns. With companies that have larger total assets, auditors need more time to carry out audit activities at the company than small-scale companies. Because more total assets are owned, the number of samples needed and audit procedures that must be followed are more. This is in line with research (Sunarsih et al., 2021) (Zahrani, Jayanti, & Prasetya, 2023) who stated that company size is positively related to Audit Report Lag.

Based on the above, the hypothesis is formulated:

H4: Company Size weakens the influence between Audit Committees on Audit Report Lag.

Company Size moderates the Effect of Auditor Industry Specialization on Audit Report Lag

Industry Specialist Auditors are auditors who have a broad understanding of the industry. The goal of companies that use industry-specialized auditors is to minimize the occurrence of delays in financial reporting. Meanwhile, in terms of the size of the company, the larger the scale of the company, the chances of Audit Report Lag are also higher, because the complexity of the accounts to be audited by auditors is different from the level of complexity of small-sized company accounts and the number of samples needed by auditors is also different from small-sized companies, so it takes more time to complete the audit process. This is in line with (Bagaskara, 2023) (Tirtajaya & Effendi, 2022) which states that company size is positively related to Audit Report Lag.

Based on the above, the hypothesis formulated:

H5: Company Size weakens the influence between Industry Specialization Auditors on *Audit Report Lag.*

Company Size moderates the Effect of Auditor Earnings Volatility on *Audit Report Lag*

Earnings Volatility is a condition that describes the movement of a company's earnings in a period. Small-scale companies have less data or samples of profit movements than large-sized companies. The data or sample, is used by the auditor to predict possible risks that may occur in the company's period. The fewer samples or data a company has, the more difficult it is for auditors to analyze the results of the Company's Earnings Volatility. This is in line with (Ibrahim & Zulaikha, 2019) (Setyawan, 2020) which states that company size is positively related to Audit Report Lag.

Based on the above, the hypothesis is formulated:

H6: Company Size Reinforces the Effect of Earnings Volatility on Audit Report Lag.

2. Materials and Methods

This research method aims to see the effect of audit committee variables, auditor industry specialization, *earnings volatility* on *Audit Report Lag* with the size of the Company as a moderation variable.

Research Variables

The following are the variables used in this study:

Table 1. Research Variables

Variable	Indicator	Scale
Audit Report Lag	Audit Report Date – Financial Statement Date (Dec 31)	Ratio
Komite Audit	Number of audit committee members present at the meeting _____ Number of meetings held by audit committee members	Ratio
Spesialisasi Industri Auditor	1= Auditors who are declared to have specialization if the SPEC calculation results are more than 10%, 0= Auditors whose SPEC calculation results are less than 10%.	Ordinal
Earnings Volatility	Operating profit _____ Total Asset	Ratio
Company Size	Ln (Total Aset)	Rasio

Data Collection Methods

This research data is secondary data, which is obtained not directly but is already available on the IDX website or the company's own site. The data is in the form of financial statements and annual reports of Properties and Real Estate Companies for the 2018-2022 period listed on the official website of the Indonesia Stock Exchange (IDX). In this study, sample selection was carried out by applying the purposive sampling method. The criteria needed in this study: (1) Properties & Real estate main sector companies listed on the Indonesia Stock Exchange (IDX) during 2018 – 2022 amounted to 140, (2) Properties & Real Estate sector companies that did not publish complete data needed for the criteria of each variable in this study consistently in 2018 – 2022 amounted to 36, (3) Companies eliminated because they are data outliers totaling 7 companies. Based on these criteria, the total sample in this study is 97 companies.

Data Analysis Methods

The method used in this study is a multiple regression analysis method to measure the extent to which two or more variables are related and indicate the direction of the relationship between the dependent variable and the independent variable using SPSS Version 27. Before conducting regression analysis, the first step is to perform descriptive statistical analysis, then to test classical assumptions consisting of normality, multicollinearity, autocorrelation and heterocodasticity tests and the last step is to perform hypothesis tests consisting of r tests, f tests and t tests. The following multiple regression analysis was used in this study:

ARL = α + β1 KA+β2 AIS+β3 EV+β1 KA*UP+β2 AIS*UP+β3 EV*UP+e

ARL   = *Audit Report Lag*
A   = Constanta
β1 - β4 = Regression coefficient of each variable
KA   = Komite Audit
AIS   = Industry Auditor Specialization
EV   = Earnings Volatility
UP   = Company Size
E   = Koefisien Eror

3. Result and Discussion

Descriptive Statittics

Table 2 Descriptive Testing of Research Variables

	N	Minimum	Maximum	Mean	Std. Deviation
ARL	97	41.00	143.00	89.7629	17.61082
KA	97	2.00	5.00	2.8737	0.41790
AIS	97	0.00	1.00	0.5773	0.49655
EV	97	0.00	0.47	0.0542	0.05656
UP	97	Rp 23.94	Rp 31.81	Rp 29.2748	Rp 1.86174

Source: Processed data, 2023

Table 2 shows that the Audit Report Lag variable has a minimum value of 41, while the maximum value is 143, the average Audit Report Lag is 89.76, the standard deviation of 17.61 is lower than the average value. When the standard deviation is smaller than the mean, each variable can explain the data as a whole.

The Audit Committee variable has a minimum value of 2.00, while the maximum value is 5.00, the average Audit Committee is 2.87, the standard deviation of 0.41 is lower than the average value. That is, in the variable data of the Audit Committee, no difference was found.

The Auditor Industry Specialization variable has a minimum value of 0.00, while the maximum value is 1.00, the average Audit Committee is 0.57, the standard deviation of 0.49 is less than the average value, so the auditor industry specialization data found no difference.

The Earnings Volatility variable has a minimum value of 0.00, while the maximum value is 0.47, the average Audit Committee of 0.054 standard deviation of 0.056 is greater than the mean value, so the variation in the Earnings Volatility variable shows that the data varies.

The Company Size variable has a minimum value of IDR 23.94, while the maximum value is IDR 31.81, the average Audit Committee is IDR 29.27 standard deviation of IDR 1.86 which means that the standard deviation value is smaller than the average value, so the company size variable is evenly distributed.

Classical Assumption Test
Normality Test

Table 3 Normality Test Results

N	Normality Test	Unstandardized Residual	Results
97	Asymp. Sig. (2-tailed)	0,196	Normal Distributed

Source: Processed data, 2023

Based on the normality test above, the sig value is obtained. amounting to 0.196 where the value is greater than 0.05 so that the data in this study are normally distributed.

The Automobile

Table 4 Autocorrelation Test Results

Durbin Watson	N	K	dU value (lower bound)	4-dU Value (Upper Limit)	Information
1.910	97	5	1.7790	2.221	No autocorrelation

Source: Processed data, 2023

Based on the autocorrelation test above, the DW value of 1.910 is in accordance with the determination that $dU < d < 4\text{-}dU$, which is $1.7790 < 1.910 < 2.221$, so it can be concluded that there is no autocorrelation disorder.

Multicollinearity Test

Table 5 Multicollinearity Test Results

Variable	Coleniarity Statistic VIF	Information
KA	159.091	There is multicollinearity
AIS	333.458	There is multicollinearity
EV	399.922	There is multicollinearity
UP	34.087	There is multicollinearity
KA*UP	210.940	There is multicollinearity
AIS*UP	351.860	There is multicollinearity
EV*UP	396.155	There is multicollinearity

Source: Processed data, 2023

Based on table 5 it can be seen that in the variables of this study, the multicollinearity test was ignored. This is because there is a moderation variable in research Thus, there will be a correlation of an independent variable based on other independent variables in the research model.

Heteroscedasticity Test

Table 6 Heteroschedality Test Results

Variable	Sig	Information
KA	0.864	No heteroschedaticity
AIS	0.057	No heteroschedaticity
EV	0.655	No heteroschedaticity
UP	0.674	No heteroschedaticity
KA*UP	0.821	No heteroschedaticity
AIS*UP	0.056	No heteroschedaticity
EV*UP	0.666	No heteroschedaticity

Source: Processed data, 2023

Based on table 6, the results of the heteroscedasticity test analysis of all variables in the data used in this study have a significant value of > 0.05. So it can be concluded that there is no heteroscedasticity.

Double Regression Analysis

ARL =165.749-33,284KA-43,644AIS+1347,095EV+1,075KA*UP+1,291AIS*UP-50,431EV*UP.

Audit Report lag is determined by a constant value of 165,749 when the Audit Committee, Industry Specialization, Earnings Volatility and Company Size as moderation are all equal to zero (constant).

Test Coefficient of Determination (R2)

Table 7 Coefficient of Determination Test Results

Model	Adj R^2
IR	0,114

Source: Processed data, 2023

Based on the test results in table 7, it is known in the model that the Adj R^2 value is 0.114 or 11.4% which has an understanding of the magnitude of the ability of the independent variable to explain the dependent variable of 11.4%.

Simultaneous Significance Test (F)

Table 8 Simultaneous Significance Test Results

Model	Fstat	Sig. Fstat	Results
IR	2.763	0.012	Ha accepted

Based on table 8, the results of the F test were obtained, where the results obtained showed that all models in the study had a sig value of < 0.05, it shows that it is proven that there is an independent variable that has an influence on the dependent variable.

The Devil (t)

Table 9 Results of Hypothesis Test (Test t)

Variable	Predictions	Beta	T	Sig. 1 Tailed	Results
(Constant)		165.749	1,097	0,138	
KA	-	-33,284	-0,652	0,258	H1 rejected (Insignificant)
AIS	-	-43,644	-0,701	0,2425	H2 rejected (Insignificant)
EV	+	1347,095	2,252	0,0135	H3 received (Positive)
KA*UP	+	1,075	0,605	0,2735	H4 rejected (Insignificant)
AIS*UP	+	1,291	0,608	0,2725	H5 rejected (Insignificant)
EV*UP	+	-50,431	-2,365	0,01	H6 rejected (Negative)

Based on the results of the T Test in table 9 above, it can be concluded as follows:

The partial test results on the regression model of the variable significance value of the *Audit Committee* were 0.516 > 0.05. So it can be said that partially the Audit *Committee* variable does not have a significant effect on the *Audit Report Lag* variable, so H1 **is rejected.**

Partial test results on the regression model of the variable significance value of the Auditor Industry Specialization were 0.485 > 0.05. So it can be said that partially the Auditor Industry Specialization variable does not have a significant effect on the Audit Report Lag variable, so H2 **is rejected**

Partial test results on the regression model of the significance value of the Earnings Volatility variable of 0.027 < 0.05. So it can be said that partially the variable Earnings Volatility has a significant effect on the variable Audit Report Lag, so that **H3 is accepted.**

Partial test results on the regression model of the moderated variable significance value of the Audit Committee with a company size of 0.547 > 0.05. So it can be said that partially the Company Size variable cannot strengthen or weaken the influence of the Audit Committee on Audit Report Lag, so H4 **is rejected.**

Partial test results on a regression model of the moderated Auditor Industry Specialization variable significance value with a company size of 0.545 > 0.05. So it can be said that partially the Company Size variable cannot strengthen or weaken the influence of Auditor Industry Specialization on Audit Report Lag, so H5 **is rejected.**

Partial test results on a regression model of the moderated Earnings Volatility variable significance value with a company size of 0.020 < 0.05. So it can be said that partially the Company Size variable cannot strengthen the effect of Earnings Volatility on Audit Report Lag, so **H6 is rejected.**

DISCUSSION

The Effect of Audit Committee on Audit Report Lag

The results of the first hypothesis test showed that the audit committee did not have a significant effect on the Audit Report Lag, so H1 was rejected. The greater the number of audit committee meetings held and the greater the frequency of audit committee members attending meetings held cannot shorten the occurrence of Audit Report Lag. Although, the task of the audit committee is to bridge between management and investors and monitor so as not to make mistakes

and misstatements when financial reporting. It is possible that during the meeting, the audit committee members present have not been able to make good use of every opportunity for their member meetings to solve problems that exist in the process of preparing financial statements (Fakri & Taqwa, 2019). This is in line with research (Fakri & Taqwa, 2019).

The Effect of Auditor Industry Specialization on Audit Report Lag

The results of testing the second hypothesis showed that the Auditor's Industry Specialization did not have a significant effect on the Audit Report Lag, so H2 was rejected. In the research of (Abdillah, Mardijuwono, & Habiburrochman, 2019) it is stated that the cause of Auditor Industry Specialization does not affect Audit Report Lag, because auditor specialization cannot be explicitly identified. Therefore, any discrepancy in this method will result in inconsistency in the results of industry auditor specialization testing on whatever method is used. This is in line with research (Kusuma, Astuti, & Harjito, 2020).

The Effect of Earnings Volatility on Audit Report Lag

The results of testing the third hypothesis show that Earnings Volatility has a positive influence and has a significant effect on Audit Report Lag, so that H3 is accepted. According to (Bryan & Mason, 2020) says that auditors consider higher or lower levels of profit volatility as increased risk. The state of profit changes causes the auditor to be late in submitting financial statements because the auditor must be precise in conveying possible risks that occur in the financial statements.

The Effect of the Audit Committee on Audit Report Lag with Company Size as a Moderation Variable

From the results of the hypothesis test above, it proves that the size of the company is unable to moderate the audit committee against the Audit Report Lag so that H4 is Rejected. This result is in line with research conducted by (Marina, Ramadhani, & Habibi, 2021) which revealed that Company Size does not affect Audit Report Lag so that it cannot weaken the Audit Committee's relationship with Audit Report Lag. It is proven that the size of large-scale and small-scale companies cannot affect the occurrence of Audit Report Lag. Because all companies are always supervised by investors, regulators and other parties so that each company is required to be able to immediately complete the implementation of the annual financial statement audit so that the size of the company cannot weaken or strengthen the relationship between the audit committee and the Audit Report Lag.

The Effect of Auditor Industry Specialization on Audit Report Lag with Company Size as a Moderation Variable

From the results of the hypothesis test above, it proves that the size of the company is not able to moderate the relationship of Industry Specialization Auditors to Audit Report Lag so that H5 is Rejected. This result is in line with research by (Senduk, Morasa, & Tangkuman, 2023) which revealed that the size of the company does not affect the Audit Report Lag so that it cannot weaken the relationship between the Auditor Industry Specialization and Audit Report Lag. It is proven that the size of large-scale and small-scale companies cannot affect Audit Report Lag, because in conducting the auditing process in companies with large or small company sizes, auditors still carry out the auditing process in the same way and in accordance with Public Accountant Professional Standards so that company size cannot weaken or strengthen the relationship between the audit committee and Audit Report Lag.

The Effect of Earnings Volatility on Audit Report Lag with Company Size as a Moderation Variable

From the results of the hypothesis test above, it proves that Company Size is able to moderate the relationship of Earnings Volatility to Audit Report Lag. But the results of the test showed the beta direction did not match the hypothesis proposed, so the size of the company weakened the relationship of Earnings Volatility to Audit Report Lag. This result is in line with research by (Permata, Setyorini, & Sudjono, 2019) which revealed that company size negatively affects Audit Report Lag so that it can weaken the effect of Earnings Volatility on Audit Report Lag. Large scale companies have

more data or samples of profit movements than small size companies. Such data or samples, are used by auditors to predict possible risks that may occur in the Company's period. The more samples available, the easier it is for auditors to predict profits, thus shortening the audit report lag.

4. Conclusion

In accordance with the results and discussion, there are several points that can be assembled and compiled into a conclusion, namely: The Audit Committee has no effect on the Audit Report Lag. The Auditor's Industry Specialization has no effect on the Audit Report Lag. Earnings Volatility has a positive effect on Audit Report Lag. The size of the Company is not able to weaken the influence of the Audit Committee on Audit Report Lag. The size of the Company is not able to weaken the influence of Auditor Industry Specialization on Audit Report Lag. Company Size Unable to Strengthen the Effect of Earnings Volatility on Audit Report Lag.

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