



The Effect of Competence and Lowballing on Audit Report Lag

Abdul Bari¹, Radian Nur Ikhwansyach², Novawiguna Kemalasari³, Ahmad Badawi Saluy⁴

¹Faculty of Economics, Muhammadiyah University of Sukabumi, West Java, Indonesia, abari2909@gmail.com

²Accounting, Faculty of Economics and Business, Mercu Buana University, Jakarta, Indonesia, radianikhwansyach@gmail.com

³Accounting, Faculty of Economics and Business, Mercu Buana University, Jakarta, Indonesia, wgks.nova@gmail.com

⁴Faculty of Economics, Paramadina University, Jakarta, Indonesia, ahmad.badawi@paramadina.ac.id

Corresponding Author: abari2909@gmail.com¹

Abstract: This study aims to determine the effect of Competence and Lowballing on Audit Report Lag. This study took a sample with the simple random sampling method. The population of this study are auditors who work at the Public Accounting Firm in Central Jakarta which is registered in the 2019 OJK Directory. This study uses primary data with Partial Least Square (PLS) analysis techniques. The results of this study indicate that the competency variable has no influence on the audit report lag, while the lowballing variable shows a significant effect on the audit report lag.

Keywords: Competence, Lowballing, Audit Report Lag

INTRODUCTION

Financial reports as a medium of information to determine the company's performance must be reported in a timely manner. The timeliness of publishing periodically audited financial reports to provide relevant information to users. (Febrianty, 2011).

The Indonesia Stock Exchange stated that 6 issuers received an extension of the securities trading suspension because they had not submitted their 2018 audited financial reports and had not paid fines for 6 listed companies whose suspension period was extended, namely: PT Tiga Pilar Sejahtera Food Tbk. (AISA), PT Borneo Lumbung Energi & Metal Tbk. (BORN), PT Golden Plantation Tbk. (GOLL), PT Sigmagold Inti Perkasa Tbk. (TMPI), PT Cakra Mineral Tbk. (CKRA), PT Evergreen Invesco Tbk. (GREN)

Based on Regulation Number I-H regarding sanctions, the stock exchange has given a written warning III and an additional penalty of IDR 150 million to issuers who are late in submitting financial statements and / or have not paid the penalty for the delay. Meanwhile, based on Regulation Number I-H concerning sanctions, the stock exchange suspends if starting from the

91st calendar day after the deadline for submitting financial statements, the issuer does not fulfill the obligation to submit the financial statements and / or even though it has submitted the financial statements but has not paid the fine. (Bisnis.com)

Timeliness or late submission of financial statements can be affected by the length of time the auditor completes the audit work (audit report lag). The results done by the auditor reflect that there are problems in the company's financial statements if there is an audit report lag. (Ariani & Yanti, 2013). Meanwhile, according to (Hutasuhut, 2018) before the auditors make the audit report, all previous company financial reports will be reviewed in more detail first, so that the auditors can complete their duties properly and publish their reports on time.

Financial Services Authority Regulation Number 29/POJK.04/2016 concerning Annual Reports of Issuers and Public Companies Article 7, states that Issuers or Public Companies must submit an annual report that has been audited by a public accountant no later than 120 days (end of the fourth month) after the financial year over.

Lowballing is a lower fee offer by the new auditor without expecting much benefit in the first year of the audit assignment however, the auditor expects high fees in the following year. (Eka et al, 2014).

Lowballing practices are generally carried out by small and medium-sized public accounting firm, because this practice is carried out with the aim of attracting clients. In addition, not all clients are capable enough in terms of their economy to use the services of large accounting firms in terms of fairness of financial statements. So that this lowballing practice can benefit all parties, both public accounting firm and companies. (Amanah, 2016).

Modugu et. al (2012) stated that low audit fees lead to longer time in the audit process whereas an audit fee which is higher than an entity will have a shorter time span in the audit process. According to Lestari & Latrini (2018), the audit fee will be given according to the agreement between the company and the auditor. Fees paid are expected to encourage auditors to complete their audit reports in a timely manner and in accordance with procedures.

METHOD

Research Sites and Data Collection Techniques

This research was conducted on auditors who work at the Public Accounting Firm in Central Jakarta who are registered in the 2019 OJK Directory. For data collection, this study used a survey method with a questionnaire technique.

Operational Variables

Variable is a proxy or representation of construct that can be measured by various values. In this study, using 3 variables, namely:

1) Dependent Variable

- a) **Audit Report Lag (Y).** *Audit report lag* is the length of time for completion of the audit measured from the closing date of the financial year / end of the fiscal year to the issuance date of the audited financial report. The length of time for completion of an audit can affect the timeliness of the information for publication, which can have an impact on the market reaction to delays in information and affect the uncertainty of decisions based on published information. Therefore, timeliness is an important limitation in the publication of audited reports (Parwati and Suhardjo, 2009).

2) Independent variable

- a) **Competence (X1).** Competence is the ability to carry out or perform a job or task which is based on skills and knowledge and is supported by the work attitude demanded by the job. Competence also shows the characteristics of knowledge and skills possessed or needed by each individual which enables them to perform their duties and responsibilities effectively and raise the standards of professional quality in their work. Wibowo (2014: 271). Meanwhile, according to Edison et al, (2016: 17) Competence is an individual's ability to carry out a job properly and has advantages based on matters related to knowledge, skills, and attitudes.
- b) **Lowballing(X2).** Najib (2017) argues that the lowballing theory is a time when public accounting firm will reduce the audit fee to the lowest possible level to attract new clients. It is feared that public accountants will follow pressure from clients during the audit period in order to retain clients. Even a low audit budget will encourage public accountants to "underaudit" in order to reduce audit costs. Lowballing practices are generally carried out by small and medium-sized public accounting firm, because this practice is carried out with the aim of attracting clients. In addition, not all clients are capable enough in terms of their economy to use the services of large accounting firms in terms of fairness of financial statements. So that this lowballing practice can benefit all parties, both public accounting firm and companies. Amanah (2016).

Data Analysis

The collected data were then tested and analyzed using the Partial Least Square (PLS) application. This research is a research with a small number of samples and has several variables with nominal indicators.

The data in this study were collected by distributing questionnaires from July to October 2020 to the Audit or Public Accountants who work at the Public Accounting Firm in Central Jakarta.

Outer Model

Analysis of the outer model is carried out to ensure that the measurement is feasible to be measured (valid and reliable). Outer model testing explains how the relationship between variables and indicators can be defined or how each indicator is related to its latent variable.

After the model is estimated to meet the Outer Model criteria, the next is structural testing (inner model). Inner Model testing is done to see the relationship between the constructs, the significance value and the R-square of the study. Inner model testing is the development of a model based on concepts and theories in order to analyze the relationship between exogenous and endogenous variables that have been described in a conceptual framework. The test stage for the structural model (inner model) is carried out by knowing the R-Square value.

RESULTS AND DISCUSSION

Signaling Theory

Signal theory illustrates that a signal or signal is an action taken by company management that provides guidance to investors about how management views the company's prospects. This theory reveals that investors can differentiate between companies that have high values and companies that have low values. And explained that the signal is a clue given by the company regarding management actions in the company's project appraisal efforts. The main focus of signal theory is to communicate actions taken by internal companies that cannot be directly observed by parties outside the company. This information can be useful for outsiders, especially investors

when they are able to capture and interpret these signals as positive or negative signals. Brigham and Houston (2015: 186)

Competence

Competence is the ability to carry out or perform a job or task which is based on skills and knowledge and is supported by the work attitude demanded by the job. Thus, competence shows skills or knowledge characterized by professionalism in a certain field as something most important, as superior in certain fields, with indicators being: Knowledge, Skill, Attitude. (Farmila. 2014).

Lowballing

In De Angelo's low balling theory (Wahyuni and Fitriyani, 2012), it is stated that auditors tend to compromise their independence at the beginning of the audit assignment. This is because the fees at the beginning of the audit assignment are still low, so there is a tendency for the auditor to compromise his independence in order to retain the client so that the audit costs can be covered for the next audit assignment. Lowballing is a lower fee offer by the new auditor without expecting much benefit in the first year of the audit assignment however, the auditor expects high fees in the following year (Eka et al, 2014).

Audit Report Lag

Maliga (2017) states that audit delay is the length of time for audit completion which is measured from the closing date of the financial year to the date of issuance of the audit report. Audit delay is what can affect the accuracy of published information, so that it will affect the level of uncertainty in decisions based on published information. The relationship between the length of time it takes for a public accountant to complete the auditing process to present his opinion on the annual financial statements is a major factor that can affect the process of presenting it to the public, under the stipulated time limit.

Hypothesis Development

The Effect of Competence on Audit Report Lag

Asmoro (2016) states that competence is very important for an auditor to be able to carry out its duties and functions properly. The proportion of audit committee members who are experts in the financial sector can increase the reliability function to achieve timeliness in submitting company financial reports. With the greater the proportion of members who have expertise in finance, the financial reporting that will be done will be of higher quality.

Kusuma & Arini (2020) state that competence is a factor that can affect audit quality. This means that audit quality can be achieved if auditors have good competence. The existence of good competence indicates that the abilities possessed by the auditors are also good. Research by Sari et al (2016), Rianti & Sari (2014) also proves that competence affects audit report lag. Meanwhile, according to Santiani & Muliarta (2018), competence does not affect the audit report lag. It can be concluded that competence affects the audit report lag.

H1: Competence has a positive effect on Audit Report Lag.

The Effect of Lowballing on the Audit Report Lag

Najib (2017) argues that the lowballing theory is a time when public accounting firm will reduce the audit fee to the lowest possible level to attract new clients. It is feared that public accountants will follow pressure from clients during the audit period in order to retain clients. Even

a low audit budget will encourage public accountants to "underaudit" in order to reduce audit costs. Amanah (2016) argues that the practice of lowballing is generally carried out by small and medium public accounting firm, because this practice is carried out with the aim of attracting clients. In addition, not all clients are capable enough in terms of their economy to use large accounting firms in terms of fairness of financial statements. So that this lowballing practice can benefit all parties, both public accounting firm and companies.

Research by Sharma et al (2017) states that Lowballing has a positive influence on Audit Report Lag. Based on this research, it can be concluded that Lowballing can affect the Audit Report Lag.

H2: Lowballing has a positive effect on Audit Report Lag.

Descriptive Statistics

Table 1. Descriptive Statistics Results

		Statistics		
		COMPETENCE	LOWBALLING	AUDIT REPORT LAG
N	Valid	75	75	75
	Missing	0	0	0
Mean		26.37	16.12	13.31
Median		27.00	16.00	13.00
Mode		24a	18	13a
Std. Deviation		2,794	3,452	2,053
Variance		7,805	11,918	4,215
Range		12	18	9
Minimum		18	7	9
Maximum		30	25	18
Sum		1978	1209	998

Based on the data in this study, 41 people (54.7%) male and 34 (45.3%) female. Based on age, respondents in this study were 46 people (61.3%) aged 20-25 years, 22 people (29.3%) aged 26-30 years, 7 people (9.3%) aged 31-35 years. Based on the position, the respondents in this study were 43 people (57.3%) as Junior Auditors, 29 people (38.7%) as Senior Auditors, and 3 people (4%) as Supervisors. Based on education, the respondents in this study were 7 people (9.3%) with Diploma education, 41 people (54.7%) with a Bachelor degree, 18 people (24%) were continuing their Strata 2 studies, and 9 people (12%)) educated Strata 2. And based on audit tenure, the respondents in this study were 49 people (65,3%) has a tenure of 0 – 5 years and 26 people (34,7%) has a tenure of 6 – 10 years.

Results

Outer Model Testing (Measurement Model)

The outer model is carried out to ensure that the measurement is feasible to be measured (valid and realistic). An indicator is considered valid if it has a correlation value above 0.70. (Ghozali, 2015: 74).

Data Validity Test

Convergent Validity

Table 2. Outer Loading Measurements

	COMPETENCE	LOWBALLING	AUDIT REPORT LAG	INFORMATION
X1_1	-0.043			<i>Invalid</i>
X1_2	0.185			<i>Invalid</i>
X1_3	0.301			<i>Invalid</i>
X1_4	0.556			<i>Invalid</i>
X1_5	0.793			<i>Valid</i>
X1_6	0.670			<i>Valid</i>
X2_1		0.734		<i>Valid</i>
X2_2		0.768		<i>Valid</i>
X2_3		0.738		<i>Valid</i>
X2_4		0.801		<i>Valid</i>
X2_5		0.663		<i>Valid</i>
Y_1			0.558	<i>Invalid</i>
Y_2			0.308	<i>Invalid</i>
Y_3			0.781	<i>Valid</i>
Y_4			0.693	<i>Valid</i>

From the data above, it can be seen that there are several indicators that do not meet the validity requirements that must be eliminated. From the indicators of competence variables that must be eliminated, indicators X1_1 (-0.043), X1_2 (0.185), X1_3 (301), X1_4 (0.556). None of the Lowballing variables is eliminated because all indicators meet the requirements. And from the Audit Report Lag variable indicator that must be eliminated is Y_1 (0.558) and Y_2 (0.308) indicators.

Table 3. Outer Loading Test Results

	COMPETENCE	LOWBALLING	AUDIT REPORT LAG	INFORMATION
X1_5	0.883			<i>Valid</i>
X1_6	0.925			<i>Valid</i>
X2_1		0.705		<i>Valid</i>
X2_2		0.726		<i>Valid</i>
X2_3		0.713		<i>Valid</i>
X2_4		0.820		<i>Valid</i>
X2_5		0.708		<i>Valid</i>
Y_3			0.857	<i>Valid</i>
Y_4			0.853	<i>Valid</i>

The results of the outer loadings in table 2 have all met the convergent validity because all loading factors are above 0.70, so the measurement model has the potential to be tested further. In table 4.9 we can see the indicators that have met the requirements in the validity requirements, X1_5 (0.883), X1_6 (0.925), X2_1 (0.705), X2_2 (0.726), X2_3 (0.713), X2_4 (0.820), X2_5 (0.708), Y_3 (0.857), Y_4 (0.853).

Next is convergent validity by looking at the average variance extracted (AVE), where the AVE value must be above 0.5 to be declared valid. (Wati, 2018: 224) The average variance extracted (AVE) value can be seen in table 4.

Table 4. Average Variance Extracted Value

	Average Variance Extracted (Ave)	Information
Audit Report Lag	0.731	<i>Valid</i>
Competence	0.818	<i>Valid</i>
Lowballing	0.541	<i>Valid</i>

Discriminant Validity

The model has a good discriminant validity if each loading value of the intended construct must be greater than the loading value with other constructs, and by looking at the cross loading value for each variable it must be > 0.70 (Ghozali, 2015: 74).

Table 5. Discriminant Validity Test

	COMPETENCE	LOWBALLING	AUDIT REPORT LAG	KET
X1_5	0.883	0.150	-0.019	<i>Valid</i>
X1_6	0.925	0.248	-0.023	<i>Valid</i>
X2_1	0.027	0.705	0.312	<i>Valid</i>
X2_2	0.044	0.726	0.196	<i>Valid</i>
X2_3	0.099	0.713	0.267	<i>Valid</i>
X2_4	0.348	0.820	0.388	<i>Valid</i>
X2_5	0.199	0.708	0.441	<i>Valid</i>
Y_3	-0.017	0.402	0.857	<i>Valid</i>
Y_4	-0.023	0.396	0.853	<i>Valid</i>

Each indicator for its construct is greater than the loading value with other constructs and the value of each variable is > 0.70 . So all constructs in the model being estimated meet the criteria for discriminant validity.

Data Reliability Test

Composite Reliability and Cronbach's Alpha

A variable is declared reliable enough if the variable has a composite reliability and Cronbach's alpha value above 0.60. (Ghozali, 2015: 74)

Table 6. Reliability Testing

	Cronbach's Alpha	Composite Reliability	Ket
Competence	0.780	0.900	Reliable
Lowballing	0.798	0.855	Reliable
Audit Report Lag	0.633	0.845	Reliable

Based on the results of the reliability output above, it can be concluded that the Competence, Lowballing, and Audit Report Lag variables have cronbachs alpha and composite reliability above 0.6. So it can be concluded that the indicators used in each variable have good reliability or are able to measure the construct.

Inner Model Testing (Structural Model)

R-Square test

Table 6. R-Square Test Results

	R Square	R Square Adjusted
AUDIT REPORT LAG	0.235	0.214

Table 6 shows the R-Square value at the output is 0.235 and the R-Square Adjusted value is 0.214. These results indicate that the audit report lag variable can be explained by the competence and lowballing variables, the remaining 23% is explained by other variables outside the research model.

Hypothesis Testing

Table 7. Hypothesis Test Results

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O / STDEV)	P Values
X1 -> Y	-0.135	-0.125	0.118	1,147	0.252
X2-> Y	0.497	0.522	0.093	5,352	0.000

Discussion

1. The Effect of Competence on Audit Report Lag

Based on the hypothesis test above, the influence of the Competence variable on the Audit Report Lag is not accepted because the resulting Tstatistics is valued at 1.147, this value is smaller than the Ttable value (1.96), and has a P Value greater than 0.05, which is equal to 0.252. This states that competence does not have a significant effect on the audit report lag, so the results of testing the competence variable on the audit report lag are rejected and have no significant effect.

The competence in question is the expertise obtained from education. According to (Pratama, 2017) This may occur due to other factors that affect the auditor so that the level of competence possessed by the auditor becomes ineffective. This means that auditors who are actually competent cannot maximize their competence due to these other factors.

Based on these results, it can be concluded that the level of expertise of the auditors cannot guarantee that it will reduce the risk of audit report lag. The results of the study were supported by research conducted by Santiani and Muliarta (2018) and research conducted by Agustina (2019).

2. The Effect of Lowballing on the Audit Report Lag

Based on the hypothesis test above, the influence of the Lowballing variable on the Audit Report Lag is accepted because the resulting Tstatistics is worth 5,352, this value is greater than the Ttable value (1.96), and has a P value less than 0.05, which is equal to 0.000. The results of the above test indicate that the competency variable and the Audit Report Lag have a significant effect, so that the second hypothesis (H2) is accepted.

Sarlak et al (2019) said that low fees can cause audit errors or errors in making audit decisions. The integrity of auditors has decreased and has resulted in errors in conducting audits. So that the implementation of the audit takes time and causes long audit reporting. Modugu *et. al* (2012) also stated that low audit fees lead to a longer time in the audit process, while higher audit fees from an entity will have a shorter time span in the audit process. According to Krishnan and Tanyi (2020), by implementing a ban on the practice of lowballing, it is hoped that the performance of auditors can increase so that it can reduce the time for conducting audits.

CONCLUSION

The results of research on competence show that competence has no effect on audit report lag. This may occur due to other factors that affect the auditors so that the level of competence of the auditors becomes ineffective. The auditor's expertise cannot guarantee that it will reduce the risk of audit report lag.

The results of research on lowballing indicate that lowballing has a significant effect on audit report lag because low fees can cause audit errors or errors in audit decision making. So that the implementation of the audit takes time and causes long audit reporting. By implementing the prohibition on the practice of lowballing, it is hoped that the performance of auditors can increase so that it can reduce the time for conducting audits.

Based on the results of the discussion and conclusions above, the following suggestions can be mentioned: 1) The sample in this study only came from 12 KAPs in Central Jakarta, so further research is expected to increase the sample size by expanding the number of public accounting firms that are used as research objects; 2) For further researchers, it is advisable to add research variables, be it independent variables or control variables that have the possibility of influence with the audit report lag. This is because there are many other things that may affect the audit report lag; 3) The questionnaire instrument used in this study may not be able to fully describe the conditions that occur. Further researchers are expected to be able to conduct interviews to overcome weaknesses in the questionnaire; 4) In order to produce timely and accurate audit results, it is advisable for each accounting firm to always evaluate each of its staff as often as possible in order to avoid fraud and abuse of authority over the results of the audit report.

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