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The Influence of Audit Tenure, Audit Switching, and Audit Delay on Audit Quality

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Abstract: As a critical component of financial statement audits, management-prepared financial reports are subjected to thorough and objective evaluations by independent auditing entities. A high-quality audit plays a vital role in ensuring the credibility and reliability of a company's financial disclosures. This study aims to investigate the effect of audit tenure, audit switching, and audit delay on audit quality within the consumer goods sector listed on the Indonesia Stock Exchange (IDX) during the period 2019–2023. A purposive sampling technique was employed, and data were analyzed using multiple linear regression. The results indicate that both audit tenure and audit switching significantly influence audit quality, whereas audit delay does not demonstrate a significant effect. Additionally, accounting firm size (KAP size) was found to influence audit quality as a control variable.

Keywords: Audit Delay, Audit Switching, Audit Tenure, Audit Quality, Public Accounting Firm Size.

INTRODUCTION

Increasing competition rapidly, companies in Indonesia must keep up with the flow of change which makes companies required to have high competitiveness and hope that their companies go public. Through financial reports, company financial data is shared with internal and external stakeholders who have authority over financial accounts (Handayani & Setiawan, 2024). Accurate information about the financial situation of a company can be obtained through the availability of financial reports. The knowledge gap between company leaders can be reduced by using good financial reports (Yasodhara & Anggraeni, 2024). An outside party, such as a public accountant who doubles as an auditor, is needed if internal and external parties have competing interests in how financial reports are used. Auditors must not only conduct audits as an additional party, but also assist stakeholders in avoiding information asymmetry and understanding that management activities do not contain moral risks (Dewita & NR, 2023).

In a financial statement audit, an impartial entity thoroughly and critically examines accounting records, financial statements, and others produced by management to determine how reasonable they are. The image of the independent institution itself can be affected by a

high-quality financial statement audit if the audit findings clearly match the findings of the investigation conducted on the audit report in accordance with relevant laws and protocols (Handayani & Setiawan, 2024). For the public to continue to believe that financial reporting is accurate and honest, audit quality is essential (Hutajulu, 2023).

Audit quality is one of the most important factors in ensuring the integrity and reliability of a business's financial reporting. The company's financial situation must be known by shareholders or stakeholders through the financial report (Hidayati & Djamil, 2024). There are various factors that affect audit quality. Internal components include competence, independence, professional knowledge, and appropriate professional prudence. While external variables include company size, audit committee, KAP size, audit period, audit delay, and audit fees (Nursyamsyiyah et al., 2024).

Phenomena related to audit quality have been found. One of the cases is PT Tiga Pilar Sejahtera Food Tbk (AISA). It is suspected that the previous management, Aryanto, Mawar & Partners, and KAP Amir Abadi Jusuf worked together to submit false financial statements. Several conclusions were drawn from the results of an investigation conducted by KAP Ernst & Young Indonesia, which was brought in by the new AISA management. First, the inflation claim of Rp4 trillion that has been echoed. The Tiga Pilar group was also charged with using a number of schemes that allegedly transferred Rp1.78 trillion in funds to people associated with the previous management. According to CNCB Indonesia reporters, the KAP has been auditing the company's financial statements since 2004 (Sakha et al., 2023). In addition, the case of PT Asuransi Adisarana Wanaartha (WAL). On behalf of Nunu Nurdiyaman, Jenly Hendrawan, and KAP Kosasih, Nurdiyaman, Mulyadi Tjahjo & Rekan (KNMT), OJK (2023) announced that it had imposed sanctions in the form of canceling the registered certificate at OJK to AP. For the alleged criminal fraud committed, they were sanctioned.

Audit tenure refers to a predetermined period of time during which an audit firm will work with a client and provide audit services. How audit tenure can affect audit quality is indicated by the length of the engagement. Long audit tenure can cause companies and clients to form emotional bonds that jeopardize auditor impartiality (Pratiwi et al., 2024). Basworo et al (2021) revealed that audit quality is not affected by audit tenure, but Asmarani & Hernadianto (2023) revealed that there is an influence with a negative direction, where audit quality increases along with the short audit delay period (Asmarani & Hernadianto, 2023; Basworo et al., 2021).

The practice of client companies in changing auditors from KAP is known as audit switching. Another approach to resolving audit quality difficulties caused by the extension of the auditor's term of office is to change auditors (Hutajulu, 2023). However, changing auditors too often can also trigger public doubts about the quality of the audit. Dayuni et al. (2021) revealed that audit switching has no significant effect on audit quality, but Budiantoro et al. (2021) state that audit quality is negatively affected by audit switching (Budiantoro et al., 2021; Dayuni et al., 2021).

Audit delay refers to the amount of time it takes to complete an audit, starting from when the books are closed and ending when the external auditor finalizes the audit report. Delays in audits can affect their quality, as they depend on timely disclosure of financial statements (Herwidyawati et al., 2022). The length of the audit delay increases along with the audit delayor. As a result, the submission of financial reports is likely to be delayed (Prameswari & Yustrianthe, 2017). Audit delays have a major impact on audit quality. That the audit lasts a long time, it means that the impact on audit quality is also great. Audit quality is not affected by audit delay (Harianja & Sinaga, 2022; Maria et al., 2023).

The author wants to examine audit quality because previous research shows inconsistencies. The difference between this research and previous researchers is the purpose and duration of the research. This research is conducted in the consumer products sector

between 2019 and 2023. The future of the consumer products sector looks promising. The author also includes earnings persistence as a control variable in this analysis.

When one or more principals appoint another party, referred to as an agent, to carry out certain tasks or obligations on their behalf, the contractual arrangement is referred to as agency theory. The principal in this relationship gives full permission to the agent to operate in the best interest of the principal in accordance with a mutually agreed contract. As the principal-agent relationship is a pure agency relationship, issues relating to "separation of ownership and control" are often encountered. The principal and agent have a relationship where the principal assesses the agent's performance and the agent makes decisions and runs the company. Agent conflicts can affect audit quality. One of the tools to manage the activities of principals and agents is financial statements. The dependent variables of the study, audit quality, and agency theory are all interrelated because the agency relationship between principals and agents requires mediation by an impartial third party. As the agent, the manager's actions must be closely observed by this third party to ensure the manager is operating in the best interest of the principal. The auditor is considered to be the one individual who can understand the interests of both managers and principals.

The length of time a Public Accounting Firm (KAP) provides audit services to a business is known as the audit period. The length of time an auditor works with a client can affect how independent and objective they are; the longer the audit period, the less influence they have. Economic incentives are created by the audit period, which encourages auditors to lose their independence. Ultimately, the familiarity of this relationship will lower audit quality by increasing the risk of bias and conflict of interest. While audit engagements for public accountants can be completed within a maximum of six consecutive fiscal years, KAP audit engagements can only be completed within a maximum of three consecutive fiscal years.

H1: Audit tenure has a partial positive effect on audit quality

Audit switching can affect the audit quality of a company where the new auditor will provide a different and fresher perspective on the company's financial statements. The new auditor also does not have a long relationship with the company, so that it can reduce the potential for bias or conflict of interest. This is because the engagement period that is too long is often inversely proportional to the quality of the resulting audit, therefore it is important for companies to rotate auditors to ensure that interested parties in financial reporting users are professional. This is supported by research (Fajriani & Achmad, 2023) saying audit quality is influenced by audit switching. However, according to (Lee & Sukartha, 2017) audit switching has no effect on audit quality.

H2: Audit switching has a positive effect partially on audit quality

A company's audit delay is the amount of time that elapses between the end of the fiscal year and the issuance of the audit report. Public perception of audit quality may be impaired due to protracted delays. Delays in the completion of audited reports can result in the resulting information being considered less relevant and less timely. This can hinder interested parties, especially investors, in making economic decisions. Furthermore, delays in auditing can also be a sign of internal problems that undermine audit quality, such as internal control problems or financial challenges. Where Harianja & Sinaga', (2022) s researchstates that audit quality is affected by audit delay, while Suyanto et al., (2018) .states that audit quality does not affect audit delay

H3: Audit delay has a positive effect partially on audit quality

METHOD

Quantitative methodology was used in this research. Consumer product companies listed on the IDX in 2019-2023 are the focus of this research. Secondary data is available on the IDX website. A total of 63 consumer products companies listed on the IDX in 2019-2023 served as the research sample. The following guidelines were adhered to by the sample technique, which used purposive sampling: The consumer goods industry includes businesses listed on the IDX. 2) From 2019 to 2023, consumer goods companies that are not listed on the IDX. 3) Companies in the consumer products sector that provide incomplete financial reports from 2019 to 2023. From the sample criteria, there are 48 companies that meet the criteria.

Three main types of variables independent, dependent, and control variables are used in this study to provide a more thorough and focused analysis. A thorough analysis of audit quality was conducted on the types of Big Four and non-Big Four accounting firms. The researcher used a dummy variable to evaluate the size of the accounting firm selected for the audit. Financial statements audited by Big Four accounting firms have a value of one, while financial statements audited by non-Big Four accounting firms have a value of zero. This approach looks at how much the size and reputation of the accounting firm can change the quality of the resulting audit (Ningrum et al., 2023). In the form of audit tenure, the duration of auditor involvement with clients is an independent variable. Audit tenure is determined by counting the years that the auditor and his client have passed. The number 1 indicates the first year of engagement, and the number is increased by one for each subsequent year (Utami & Mimba, 2023). Using a dummy variable, the audit switching variable is used. If there is a change, the value is 1, and otherwise the value is 0 (Indrayani & Wiratmaja, 2021). Audit delay, sometimes called audit completion time, is calculated by counting the number of days that have elapsed between the book closing date and the date on the independent auditor's report (Saputra & Agustin, 2021). Company size is a control variable; it is a measure of the size of the company based on its total assets (Hasanah & Putri, 2018).

Descriptive analysis and multiple linear regression were used to analyze this research. To see whether or not X has an effect on Y, (Ghozali, 2018)multiple linear regression is used. Then the equation used in this research is:

$$Y = \alpha 0 + \beta 1AT + \beta 2AS + \beta 3AD + \beta 4UP + \varepsilon$$

Description:

Y = Audit quality
α = Constant
β1, = Regression coefficient X1
β2 = Regression coefficient X2
β3 = Regression coefficient of X3
β4 = Control variable regression coefficient
AT = Audit Tenure
AS = Audit Switching
AD = Audit Delay
UP = Company Size
E = Standard error

RESULTS AND DISCUSSION

Data can be explained or displayed, research factors can be explained, and data can be analyzed using descriptive statistics.

Table 1. Descriptive Statistics Results

	N	*Minimum*	*Maximum*	*Mean*	*Std. Deviation*

Audit Tenure	240	.26	6.28	2.8542	1.49389
Audit Switching	240	-.63	1.35	.4708	.58477
Audit Delay	240	1.33	2.22	1.9403	.33237
Company Size	240	10.84	19.04	14.8058	1.68945
Valid N (listwise)	240				

Source: Research Data, 2025

A total of 240 observations (N) were found in the descriptive company test findings. The mean value of audit tenure is 2.8542, Std. Deviation 1.493389, Min 0.26, and Max 6.28. Min -0.63, Max 1.35, Mean 0.4708, Std. Deviation 0.58477 of the audit switching variable. Std. Deviation 0.33237, Min 1.33, Max 2.22, Mean 1.9403 for the audit delay variable. Mean 14.8058, Min 10.84, Max 19.04, Std. Deviation 1.68945 for the company size variable.

Table 2. Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		240
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.29104883
Most Extreme Differences	Absolute	.043
	Positive	.024
	Negative	-.043
Test Statistic		.043
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: Research Data, 2025

Data in normality testing is said to be normal if the linear regression model is normally distributed and has an Asymptotic Significant> 0.05. The results obtained are 0.200 (>0.05) so that the distribution is normal.

Table 1 . Multiple Linear Regression

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.932	3.049		3.586	.000
	Audit Tenure	.644	.102	.303	6.335	.000
	Audit Switching	2.729	.260	.504	10.480	.000
	Audit Delay	-1.875	1.246	-.073	-1.505	.134
	Company Size	-.679	.091	-.362	-7.442	.000

Source: Research Data, 2025

Based on the test results, 10.932 is a constant value. Thus, it can be concluded that the dependent variable has a value of 10.932 if the value is constant (1). Every time the *audit tenure* increases by 1, it will be followed by an increase of 0.644 because the coefficient value of audit tenure is 0.644. *Audit switching* shows a coefficient value of 2.729, so any increase in *audit switching* by 1 will be followed by an increase in *audit switching of* 2.729. *Audit delay* shows

a coefficient value of -1.875, so any increase in *audit delay of* 1 will be followed by an increase in *audit delay* of -1.875. In addition, the coefficient value for business size is -0.679, which means that when the company size increases by 1, it will also grow by -0.679.

Table 2 T-test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.932	3.049		3.586	.000
	Audit Tenure	.644	.102	.303	6.335	.000
	Audit Switching	2.729	.260	.504	10.480	.000
	Audit Delay	-1.875	1.246	-.073	-1.505	.134
	Company Size	-.679	.091	-.362	-7.442	.000

Source: Research Data, 2025

Based on the table above, audit quality is influenced by *audit tenure*, with Sig. 0,000 < 0,05. Audit quality is also influenced by audit *switching*, with Sig. 0,000 < 0,05. While audit quality is not affected by audit *delay* with Sig. 0,134 > 0,05. Audit quality is influenced by company size, as Sig. 0,000 < 0,05.

Table 3 F test

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1146.386	4	286.596	53.687	.000[b]
	Residuals	1254.488	235	5.338		
	Total	2400.874	239			

Given that firm size serves as a control variable, Fcount 53.687 and Sig. 0.000 (<0.05), so *audit tenure*, *audit switching*, and *audit delay have* an impact on audit quality, simultaneously.

H1 is accepted based on the test results. Thus, the audit tenure variable affects audit quality. Interactions between auditors and clients take place over time; longer tenure can lead to unprofessional behavior and lower quality audits. Auditors who are very close or even sympathetic to their clients risk losing their neutrality. Therefore, audit tenure and audit quality are closely related. In line with research by Hasanah & Putri (2018) and Aqmarina & Yendrawati (2019), audit quality is positively influenced by audit tenure. However, Hartono & Laksito (2022) and Nursyamsyiyah et al. (2024) say *audit tenure* has no effect.

Based on the test results, H2 is approved. The aspect of audit turnover can have an influence on audit quality. If the audit change is carried out by KAP, then KAP will conduct an audit turnover, this can happen; in this scenario, the quality of KAP will remain high, so that audit quality is maintained. The change will allow the company to gain a new perspective and a more objective audit approach. In line with research by Rakha & Sofia (2022) and Putri & Rasmini, (2016) also shows that audit quality is influenced by *audit switching*. However, research by Dhabit Zaafaranie et al. (2024) and (Harianja & Sinaga, 2022) state that audit quality is not affected by *audit switching*.

Based on the test results, H3 is rejected. The resulting audit quality is not clearly affected by *audit delay*. Long audit duration can have the opposite effect than expected and often does not improve audit quality. Audit findings are not necessarily more accurate or precise the more time spent on the procedure. The deadline for companies to file audited financial statements is also not a major concern for report users, regardless of whether there is an *audit delay* or not. This suggests that stakeholders' assessment of audit quality is not always directly correlated with the timeliness of filing audited financial statements. In line with the research of Sitompul

et al. (2021) and Sari et al. (2020) say audit quality is not affected by *audit delay*. However, research by Lubna Irhamna et al. (2024) and Darmawan & Lilis (2021) say audit quality is affected by *audit delay*.

CONCLUSION

For the public to continue to have confidence in the accuracy and reliability of financial reporting, audit quality is critical. Another aspect that benchmarks stakeholder decision-making is audit quality. In this study, audit position affects audit quality. Interactions with clients during these engagements can result in unprofessional behavior and lower audit quality. Auditor turnover has an impact on audit quality. This means that companies that use auditor turnover maintain the independence of the audit firm and provide high-quality audits. Audit delay does not affect the quality. The effect on audit quality is getting smaller if the audit process on the financial statements is getting longer. Company size can be used as one of the control variables to assess how audit position, turnover, and delay affect audit quality. As it grows, the company will hire auditors from large KAPs to provide high-quality audits.

The use of 3 audit tenure variables, audit switching, and audit delay is a weakness of this study. It is expected that future research will add more independent factors or moderating variables. Audit quality can also be measured by other academics using metrics such as the earnings surprise benchmark for businesses listed on the IDX.

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