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EFFECT OF AUDIT STANDARD COMPLIANCE, DIGITAL AUDIT, TIME BUDGET PRESSURE ON RED FLAG AND AUDIT DELAY
(STUDY AT PUBLIC ACCOUNTING FIRM IN SURABAYA CITY)

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ABSTRACT

The purpose of this study was to test the ability of red flags as mediation of audit delay. This research was conducted because it is to test that red flags are signs of fraud or indications of fraud that auditors must pay attention to avoid audit delay. A total of 40 questionnaires were distributed to auditors from junior to partner level, but only 37 questionnaires were returned and processed. Hypothesis testing in this study uses analysis with the Smart PLS application with the Outer Model and Inner Model Test. The results showed that red flag is a mediation showing that red flag has a significant effect on audit delay. This shows that in the presence of red flags, auditors must be more careful and take immediate action to prevent audit delay through the variables tested, namely, Audit Standards Compliance, Digital Audit, Time Budget Pressure. Audit delay can occur due to red flags so that the auditor's decision to make a decision to provide an opinion will take a longer time.

Keywords: audit standards compliance, digital audit, time budget pressure, red flag, audit delay

INTRODUCTION

Audit delay is the period of time between the date of the fiscal year of the financial statements and the signing of the independent audit report indicating the length of time the auditor completes the audit (Apry Linda D, 2017).

The phenomenon of matters related to audit delay has occurred several years ago in Indonesia, for example, the Indonesia Stock Exchange (IDX) imposed sanctions on 15 issuers. In fact, some issuers have been fined Rp50 million to Rp150 million. This information was conveyed in a press release in Jakarta. PH, Head of Corporate Valuation Division I of the Indonesia Stock Exchange, stated that "only 15 issuers have not submitted financial reports as of June 30, 2018". One of the 612 issuers, PT Buana Lintas Lautan Tbk (BULL), was subject to a fine of Rp50 million and written warnings I and II for submitting its audited report for the

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first semester of 2018 past the deadline.

Table 1 Issuers with Audit Delay more than 90 days

No.	Issuer Name	Description	Audit Delay (Days)
	Peringatan 1	Written warning I for not submitting audited financial statements as of June 30, 2018 until October 1, 2018.	The delay that has been done by each issuer is 120 days.
1.	PT Energi Mega Persada Tbk		
2.	PT Intermedia Capital Tbk		
3.	PT Pelayaran Tamarin Samudera Tbk		
4.	PT Visi Media Asia Tbk		
5.	PT Citra Marga Nusaphala Persada Tbk		
6.	PT Lippo Cikarang Tbk		
7.	PT Lippo Karawaci Tbk		
8.	PT Tira Austenite Tbk		
9.	PT Hanson International Tbk		

Source: www.idx.co.id

A total of 3 issuers received written warnings III and a fine of Rp150 million. Finally, the IDX also gave a written warning I to PT Capitol Nusantara Indonesia Tbk because it has not submitted its audited financial statements for the first semester of 2018 until October 1, 2018.

The case described above shows that the importance of timeliness in submitting audited financial reports by auditors is very important. The occurrence of delays in the publication of audit reports may indicate problems in the issuer's financial statements, so that it takes longer to complete the audit (Lusiani P, 2020).

According to (Santoso, 2011) in the signaling theory, the delay in submitting the audit report is considered by market participants as a bad signal. Based on the signaling theory, it is necessary to further understand the compliance that must be followed so that the audit process runs according to the predetermined time limit. This has been regulated in Law No. 8 of 1995 concerning the Capital Market, and further regulated in Bapepam-LK Regulation Number X.K.2, Attachment to the Decree of the Chairman of Bapepam-LK Number: KEP-36/PM/2003 concerning Obligation to Submit Periodic Financial Statements. These regulations legally

imply the compliance of every individual and organizational behavior (public companies) involved in the Indonesian capital market to submit the company's annual financial statements in a timely manner to Bapepam-LK. In accordance with compliance theory.

LITERATURE REVIEW

Audit delay is the time span for completing the audit of annual financial statements, measured based on the number of days required to receive an independent auditor's report on the audit of the company's annual financial statements, from the closing date of the company's financial year, namely as of December 31 to the date stated in the independent auditor's report (Aryanti and Theresia (2008) in Iskandar Trisnawati (2010)).

According to (Niwayan et al, 2016) Red flag which uses fraud theory as the basis for its research, states that The Fraud Triangle proposed by Cressey (1950, 1953) as the initial foundation in various studies on fraud. The fraud triangle concept emphasizes three elements that cause fraud, namely pressure or incentive, opportunity, and rationalization. The Fraud Diamond introduced by Wolfe and Hermanson (2004) adds capability as the fourth element.

1. Pressure

   Incentives that encourage people to commit fraud due to lifestyle demands, powerlessness in financial matters, gambling behavior, trying to beat the system and job dissatisfaction (Salman, 2005).

2. Opportunity

   Opportunities that allow perpetrators to freely carry out their actions are caused by weak control, indiscipline, weakness in accessing information, no audit mechanism, and apathy.

3. Rationalization

   The attitude shown by the perpetrator by justifying the actions taken. This refers to the attitude, character or value system adopted by the perpetrator. Rationalization refers to situational fraud.

4. Capability

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An individual trait that encourages someone to look for opportunities and take advantage of them to commit fraud.

Compliance with Auditing Standards according to SA section 200 in (SPAP, 2011) this standard explains that independent auditors must carry out audits based on the provisions designed in the SA and comply with them.

According to Mulyadi (2011) auditor opinion is one of the factors that influence audit delay. An audit of financial statements has the main objective of expressing an opinion on whether the client's financial statements are presented fairly, in all material respects, in accordance with generally accepted accounting principles in Indonesia.

According to Karina Nazarova, et al (2021) Digital Audit is a new level in the field of auditing that is growing rapidly in the outside world and in the corporate world, especially for those using automated accounting methods.

Time budget pressure is a condition where the auditor is under pressure from his workplace to complete his assignment according to a predetermined time (Pinto et al., 2020). Time budget pressure influences an auditor to complete the audit stages in accordance with the budgeted time, so that the auditor can be more efficient in completing his duties. Time budget pressure can also be used to measure auditor performance. The more efficient the time used by an auditor in solving a case, the better the performance of the auditor. Time budget pressure does not always have a good impact on auditors. On the contrary, time budget pressure can cause deviant behavior from an auditor, because auditors tend to be pressured in performing their duties. The negative impact arising from time budget pressure is that the auditor deliberately omits several stages of the audit for reasons of time constraints, so that the time taken by the auditor to work on and provide an audit opinion on the audit report is delayed.

From the above foundation, this study uses variables that affect Red Flag and Audit Delay, a conceptual framework is made that will test the relationship between variables, are:

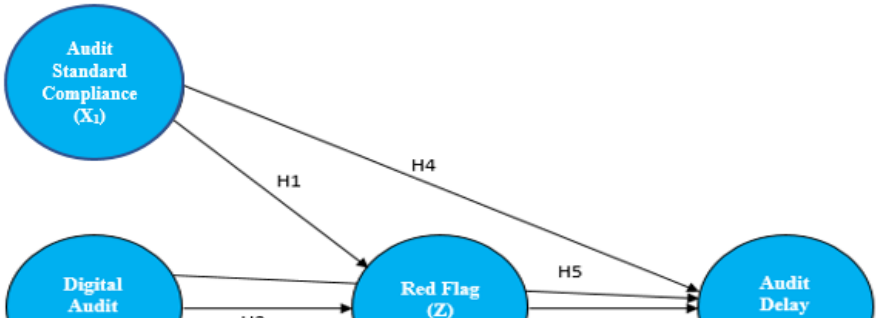

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Figure 1 Conceptual Framework

Hypothesis is a temporary conclusion to prove the truth.

Based on the framework above, a hypothesis can be drawn as follows:

H1 : Compliance with Audit Standards has a significant effect on Red Flag

H2 : Digital Audit has a significant effect on Red Flag

H3 : Time Budget Pressure has a significant effect on Red Flag

H4 : Compliance with Audit Standards has a significant effect on Audit Delay

H5 : Digital Audit has a significant effect on Audit Delay

H6 : Time Budget Pressure has a significant effect on Audit Delay

H7 : Red Flag has a significant effect on Audit Delay

RESEARCH METHODS

The type of research to be used is quantitative method. Based on the relationship between the variables studied, this research is causal associative research, namely a cause-and-effect relationship. So this study will examine the effect of independent variables, namely audit standard compliance, digital audti, and Time Budget Pressure on the dependent variable, namely Audit Delay through Red Flag.

This research was conducted by sampling 37 respondents of an external auditor who

was willing and working at the Public Accounting Firm of the entire Public Accounting Firm in Surabaya. This research took place for approximately two months from October to November 2022.

The types of data used in this study are primary data and secondary data. Primary data is data obtained directly from respondents (auditors of public accounting firms in Surabaya city) through distributing questionnaires in the form of compliance with audit standards, digital auditing, Time Budget Pressure, Red Flag and Audit Delay. In addition, researchers also use secondary data to complement research data obtained indirectly through online media. Secondary data in this study are data regarding the address of the Public Accounting Firm (Public Accounting Firm) in the city of Surabaya.

The population in the study were all external auditors who conducted company audits in the Surabaya city area. Due to the large population, it is not possible for the author to collect all elements of the population, so the author takes a sample from the population. Sampling was carried out using the Convenience Sampling Method (sample selection based on convenience). The Convenience Sampling method is sampling based on the availability of elements and the ease of obtaining them. The sample is taken / selected because the sample is in the right place and time. This method also selects samples from people or units that are easiest to find or access so that researchers have the freedom to choose the fastest and easiest samples.

Testing Techniques Hypothesis testing techniques and Data Analysis using System Analysis which will be used in this test using a Statistical application, namely PLS and which will be considered a decision through the data that will be generated from the PLS. There are 2 tests that will be carried out using the outer model test and the inner model test.

RESULTS OF RESEARCH AND DISCUSSION

This study uses a sample of auditors who have auditing experience. In addition, the sample was also distributed to auditors who have a decision-making level in field work related to audit delay or the length of the results of the ratified audit report. The total number of questionnaires distributed was 40 (Forty) questionnaires. Among the questionnaires distributed, the questionnaires that returned and could be processed were 37 (Thirty Seven) questionnaires. Data on Respondent Characteristics and Public Accounting Firm, are :

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Table 2 Characteristics of Respondents

No.	Characteristics	Total	Percentage
1.	Gender:		
	Male	10	27%
	Female	14	37,8%
	Not Filling	13	35%
2.	Age:		
	< 25	3	8%
	26-35	9	24%
	36-55	10	27%
	> 55	5	13,5%
	Not Filling	10	27%
3.	Last Education:		
	S3	2	5,4%
	S2	2	5,4%
	S1	20	9
	D3	1	2,7%
	Not Filling	12	32,4%
4.	Position:		
	Partner	2	5,4%
	Junior Auditor	10	27%
	Senior Auditor	9	24%
	Other	5	13,5%
	Not Filled	11	29,7%
5.	Length of Service::		
	< 1 Year	5	13,5%
	Between 1-5 Years	10	27%
	Between 6-10 Years	5	13,5%
	>10 Years	5	13,5%
	Not Filling	12	32,4%

Source : Data processed by SmartPLS

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Table 3 Data of Public Accounting Firm

No.	Name of Public Accounting Firm	Data Obtained
1.	KAP Habib Basuni dan Heriyadi	4 Repondents
2.	KAP Drs. Basri Hardjosumarto M.Si., Ak. & Rekan.	10 Respondents
3.	KAP Richard Risambessy & Budiman	5 Respondents
4.	KAP Made Sudarma, Thomas & Dewi	5 Respondents
5.	KAP Budiman, Wawan, Pamudji & Rekan	5 Respondents
6.	KAP Dony Firliawan	5 Respondents
7.	KAP Joachim	3 Respondents
TOTAL		**37 Respondents**

Source : Data processed by SmartPLS

Outer Model Test

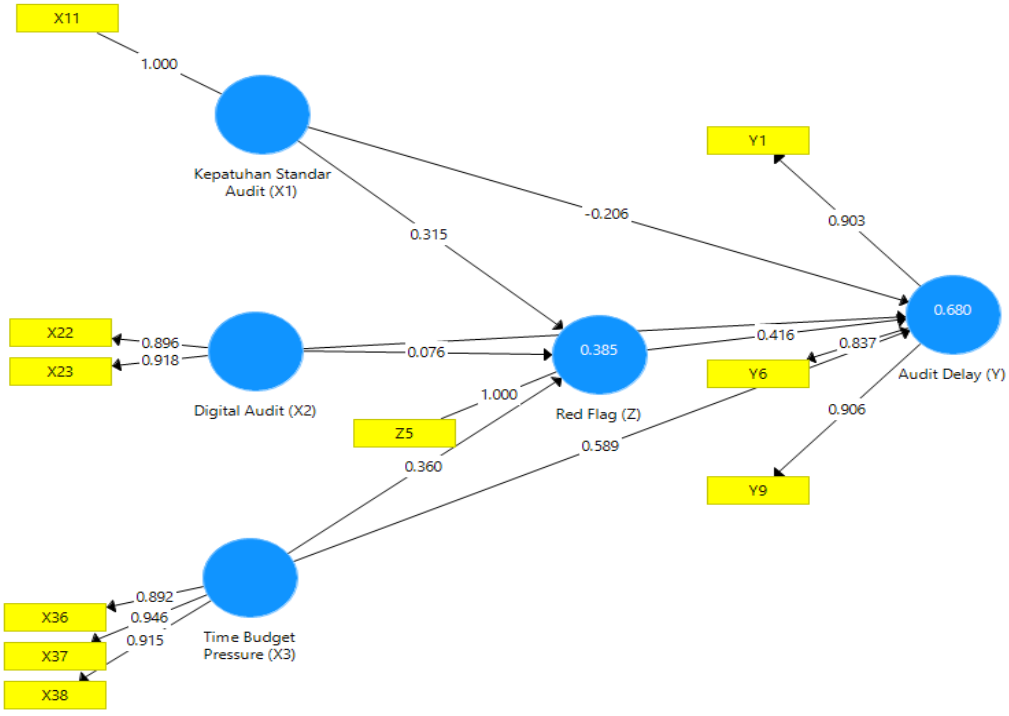

Figure 2 Outer Model

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Convergent Validity Test

Testing convergent validity uses the outer loading value or loading factor. An indicator is declared to meet convergent validity in a good category if the outer loading value is > 0.7.

Table 4 Outer Loading

	Audit Delay (Y)	Digital Audit (X2)	Kepatuhan Standar Audit (X1)_	Red Flag (Z)	Time Budget Pressure (X3)
X11			1.000		
X22		0.896			
X23		0.918			
X36					0.892
X37					0.946
X38					0.915
Y1	0.903				
Y6	0.837				
Y9	0.906				
Z5				1.000	

Source : Data processed by SmartPLS

Discriminant Validity Test

Discriminant Validity can be seen and assessed in the form of a value> 0.5 to get a good model in accordance with the requirements specified in testing the Average Variant Extracted (AVE) value.

Table 5 Average Variant Extracted (AVE)

	Average Variance Extracted (AVE)
Audit Delay (Y)	0.779
Digital Audit (X2)	0.823
Kepatuhan Standar Audit (X1)_	1.000
Red Flag (Z)	1.000
Time Budget Pressure (X3)	0.842

Source : Data processed by SmartPLS

Based on the statement to fulfill composite reliability, namely having a composite reliability value> 0.6. This study shows that each variable has met the composite reliability so

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that it can be concluded that all variables have a high level of reliability.

Table 6 Composite Reliability

	Composite Reliability
Audit Delay (Y)	0.914
Digital Audit (X2)	0.903
Kepatuhan Standar Audit (X1)_	1.000
Red Flag (Z)	1.000
Time Budget Pressure (X3)	0.941

Source : Data processed by SmartPLS

The Cronbach alpha value of each research variable is> 0.7. Thus these results can show that each research variable has met the requirements of the Cronbach alpha value, so it can be concluded that all variables have a high level of reliability.

Inner Model Test

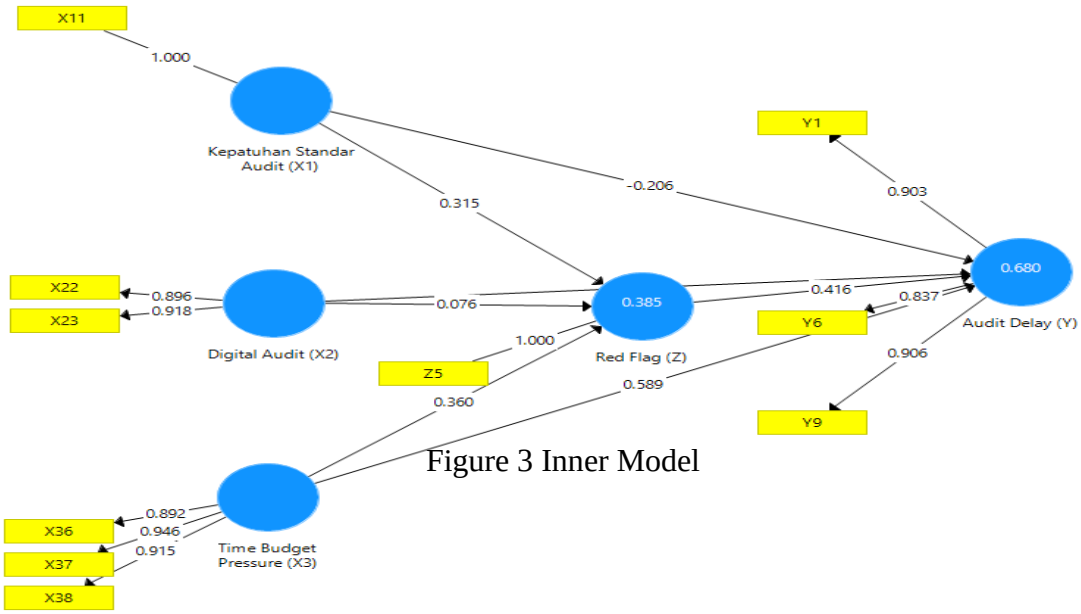

Figure 3 Inner Model

Path Coefficient Test

The largest path coefficient value is shown by the effect of Time Budget Pressure on Audit Delay of 5.424. Then the second largest effect is the effect of Red Flag on Audit Delay of 2.834 and the smallest effect is shown by Digital Audit on Red Flag of 0.437.

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R-Square Test

The R-Square value for the Audit Delay variable is 0.680. The acquisition of this value explains that the percentage of the amount of Audit Delay that can be explained by Compliance with Audit Standards, Digital Audit, Time Budget Pressure and Red Flag is 68%. Then for the R-Square value obtained by the Red Flag variable is 0.385. This value explains that Red Flag can be explained by Compliance with Audit Standards, Digital Audit, Time Budget Pressure and Audit Delay by 38.5%.

Tabel 7 R-Square

	R Square
Audit Delay (Y)	0.680
Red Flag (Z)	0.385

Source : Data processed by SmartPLS

Hypothesis Test

Hypothesis testing in this study was carried out by looking at the T- Statistics value and the P-Values value. The research hypothesis can be declared accepted if the P-Values value <0.05.

Table 8 Hypothesis Test

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Digital Audit (X2) -> Audit Delay (Y)	0.118	0.118	0.108	1.098	0.273
Digital Audit (X2) -> Red Flag (Z)	0.076	0.099	0.174	0.434	0.665
Kepatuhan Standar Audit (X1)_ -> Audit Delay (Y)	-0.206	-0.204	0.164	1.253	0.211
Kepatuhan Standar Audit (X1)_ -> Red Flag (Z)	0.315	0.326	0.139	2.269	0.024
Red Flag (Z) -> Audit Delay (Y)	0.416	0.414	0.141	2.942	0.003
Time Budget Pressure (X3) -> Audit Delay (Y)	0.589	0.601	0.102	5.802	0.000
Time Budget Pressure (X3) -> Red Flag (Z)	0.360	0.336	0.148	2.439	0.015

Source : Data processed by SmartPLS

Based on the results of data processing that has been carried out to answer the proposed hypothesis, it is known that 4 hypotheses are accepted because they have the effect shown to

have P-values <0.05. Meanwhile, 3 hypotheses are rejected because they have the effect shown to have P-Values> 0.05.

The following is an analysis of the influence between variables according to the proposed hypothesis:

1. The Effect of Auditing Standards Compliance on Red Flag

In table 8 above, it can be seen that the original SAMPLE (O) value is 0.315 with P - Values of 0.024 below 0.05 and with Significance indicated by the t-statistic value of 2.269> 1.962 (greater than 1.96). The P - Values value indicates that **Compliance with Audit Standards has a significant effect on Red Flag.** This supports research (Pujahanty N. D. S., Purnamasari, P., & Maemunah, M. 2015) that compliance with audit standards has a positive effect on red flags partially and significantly on fraud detection.

2. Effect of Digital Audit on Red Flag

In table 8 above, it can be seen that the original SAMPLE (O) value is 0.076 with P - Values 0.665 above 0.05 and insignificant as indicated by the t-statistic value of 0.434 < 1.962 (smaller than 1.96). The P - Values value indicates that the regression results can be concluded that the second hypothesis is rejected and stated that **Digital Audit has no significant effect on Red Flag.** This does not support research (Vaclav Kupec, 2017) that digital audit has a positive and insignificant effect on detecting fraud in the audit process.

3. Effect of Time Budget Pressure on Red Flag

In table 8 above, it can be seen that the original SAMPLE (O) value is 0.360 with P - Values of 0.015 below 0.05 and with Significance indicated by the t-statistic value of 2.439> 1.962 (greater than 1.96). The P - Values value indicates that **Time Budget Pressure has a significant effect on Red Flag.** This supports research (Pinto et al, 2020) that time budget pressure or time budget pressure makes an auditor work in accordance with the engagement agreement and time budget pressure will have an impact on auditors who deliberately have to eliminate several audit stages for reasons of limitations, making it easy to trigger red flag indications.

Direct Effect Relationship to Y

4. The Effect of Compliance with Audit Standards on Audit Delay

In table 8 above, it can be seen that the original SAMPLE (O) value is -0.206 with P -

Values 0.211 above 0.05 and insignificant as indicated by the t-statistic value of 1.253 < 1.962 (smaller than 1.96). The P - Values value indicates that the regression results can be concluded that this hypothesis is rejected and it is stated that **Compliance with Audit Standards has no significant effect on Audit Delay.** This does not support research (Lusiana P., 2020) that the decision to submit an audit opinion based on the auditor's decision has a positive effect on the length of reporting the audit results and is supported by other research (Kurniawan and Laksito, 2015) & (Dina Puspita Sari and Erlu Mulyani, 2019) which states that companies whose financial statements obtain an unqualified opinion (WTP) will experience a relatively shorter audit delay than companies whose financial statements obtain an opinion other than unqualified.

5. The Effect of Digital Audit on Audit Delay

In table 8 above, it can be seen that the original SAMPLE (O) value is 0.118 with P - Values 0.273 above 0.05 and insignificant as indicated by the t-statistic value of 1.098 < 1.962 (smaller than 1.96). The P - Values value indicates that the regression results can be concluded that this hypothesis is rejected and stated that **Digital Audit has no significant effect on Audit Delay**. This does not support research (Vaclav Kupec, 2017) that digital auditing affects corporate audits in managing corporate strategies will make companies efficient on corporate audit time..

6. The Effect of Time Budget Pressure on Audit Delay

In table 8 above, it can be seen that the original SAMPLE (O) value is 0.589 with P - Values of 0.000 below 0.05 and with a significant value indicated based on the t-statistic value of 5.802> 1.962 (greater than 1.96). The P - Values **value indicates that Time Budget Pressure has a significant effect on Audit Delay.** This supports research (Pinto et al., 2020) that time budget pressure affects audit delay.

7. The Effect of Red Flag on Audit Delay

In table 8 above, it can be seen that the original SAMPLE (O) value is 0.416 with P - Values of 0.003 below 0.05 and with a significant value indicated based on the t-statistic value of 2.942> 1.962 (greater than 1.96). The P - Values **value indicates that Red Flag has a significant effect on Audit Delay.** This supports research (Pujahanty, N. D. S., Purnamasari,

P., & Maemunah, M., 2015) that the more red flags there are in the audit process, the longer the process of completing the audit report because it requires more specific examination time in terms of decision making.

CONCLUSIONS AND ADVICE

This study was conducted to examine the effect of Compliance with Audit Standards, Digital Audit, Time Budget Pressure on Red Flag and Audit Delay. The sample taken in this study were 37 respondents, namely auditors at the Public Accounting Firm in Surabaya City. Based on the results of data analysis as described above, the following conclusions can be drawn:

1. Audit Standards Compliance the test results show that compliance with audit standards has a significant effect on red flags, to maintain the occurrence of red flags in an audited financial report, an auditor must comply with the audit standards and financial standards used in conducting audits.
2. Digital Audit the test results show that digital audit does not directly affect the occurrence of red flags, but red flags can occur due to digital audit fraud.
3. Time Budget Pressure the test results show that time budget pressure has a significant effect on red flags. The more red flag indications occur, the more it affects time budget pressure.
4. Audit standard compliance the test results show that audit standard compliance has no direct effect on audit delay.
5. Digital audit the test results show that digital audit has no effect on audit delay.
6. Time Budget Pressure the test results show that time budget pressure has a significant effect on audit delay, the better the auditor's performance the more efficient the time used by the auditor.
7. Red Flag the test results show that the red flag has a significant effect on audit delay.

Apart from the limitations in this study, the results of this study are also expected to provide suggestions for various parties. Suggestions that can be given in this study are as follows:

1. Respondents in future studies should be expanded and increase the number of samples in the study, not only from the scope of auditors who are in the Surabaya city area Public

Accounting Firm so that the results can represent the situation of each province and increase and expand the scope of the position of auditors who fill out the questionnaire.

2. This research was conducted during the busy period of an external auditor so that it affected the number of questionnaires distributed which was not optimal because many external auditors went to the field at the end of the year, so the research provides advice that the distribution of questionnaires should not be carried out in months when an auditor is busy taking care of work outside the Public Accounting Firm office.
3. Variables in further research should be added with other variables, because there are still many variables that can affect audit quality but are not discussed in this study.

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