

THE EFFECT OF KAP REPUTATION, PROFITABILITY, AUDITOR TURNOVER AND AUDIT OPINION ON AUDIT DELAY

(Case Study on Companies in the Trade, Services and Investment Sector Listed on the Indonesia Stock Exchange 2018-2021)

Dewi Yulianah¹⁾, Abdulloh Mubarok²⁾, Eva Anggra Yunita³⁾

¹Accounting, Pancasakti Tegal University, (Email)

²Accounting, Pancasakti Tegal University, (Email)

³Accounting, Pancasakti Tegal University, (Email)

ABSTRACT

Examination of the relationship between audit delay, audit opinion, auditor turnover, and public accounting firm reputation (Case Study on Service Trading and Investment Sector Companies Listed on the Indonesia Stock Exchange 2018–2021). Determining the impact of KAP Reputation, Profitability, Auditor Turnover, and audit opinions on audit delays in IDX-listed businesses operating in the trade, services, and investment sectors from 2018 to 2021 is the primary objective of this quantitative research. Using the purposive sampling technique, this study drew samples from 25 different companies. Secondary data was culled from the business's annual report for this study. This study used regression panel data in conjunction with descriptive statistics and a classical assumption test to draw conclusions. hypothesis testing, panel data, and regression model selection. Data analysis or multiple linear regression results indicate that audit delay is partially impacted negatively by the variables KAP Reputation, Profitability, and Audit Opinion. Even though the auditor change variable has no bearing on audit delay. At the same time, it significantly impacts audit delay.

Keywords: *Effect of Public Accounting Reputation, Profitability, Auditor Turnover, Audit Opinion on Audit Delay*

INTRODUCTION

The decision-making process will require financial statements which are a type of business performance report that has invested which may invest and others fall into this category. The accuracy and completeness of a company's financial statements is an indicator of both its performance and quality. Accounting information is very important for investment decision-making (Sutrisno 2009:9).

If the readers of the financial statements receive the information submitted accurately and on time, then the information will be very helpful. This is due to the fact that financial statements serve as a channel of information to be shared between stakeholders and management. How a company's financial statements are generated depends on how quickly audit information is prepared and sent. Consumers of financial statements rely on

making decisions, therefore any obstacle in the submission or availability of financial statements can raise suspicion. The market reaction to the event was not good. The current economic growth is also a factor in the development of go-public companies in Indonesia (Hartanto, 2002).

Trading and investment companies listed on the IDX are the subject of this research. Buying and selling products and services without modifying them or producing them yourself is the main function of a trading company. Due to the history of delays in the submission of financial statements in this sector (from 2018 to 2021) and the lack of previous research on the topic, the researcher decided to focus on trading companies in services and investment as the object of research. To collect reliable data from a sizable sample, the researchers set the years 2018–2021 which were

then extended to the following year (Lestari & Denpasar, 2017).

Welbsitel Relsmi PT Bulrsa Elfelk Jakarta (www.ojk.co.id): Kelp-307/BEIJ/072004. Pelhulndaan auldit is in the auldite dulcation. Professionalism in the aulditor is also known as the time gap in the auldit. The aulditor in the aulditor is able to release a report on the return of the auldit, the schedule of the aulditto is the same as the schedule of the aulditto of the aulditto of the auldit. The collapse of the haruls is the result of the publication of the report of the loss that has been uldit. This change is related to the actualization of bulkties presented in the report (Arifa, 2013).

The telrtullis for the failure to submit a report of the return within 30 days from the date of the date of the telmpo can be reported (Astri 2012), then it can be filed in accordance with article II.6 Pelratulran Bulrsa Elfelk Number 1-H in Indonesia. The risk of the return of the BEIJ if the return is slow.

Mullai today is the 31st of the year, the delenda selbelsar is covered with Rp. 50,000,000,- and telgulran telrtullis keldula if the report of the return is still rounded up no later than 60 days after the deadline. Telrtullis sanctions will be imposed on the elmiteln if within a period of 60 days after the deadline for the return report, the report is not submitted or the number that should be paid is not paid based on the shilling. Category III, with delnda selbelsar 150,000,000 Rulpiah (20,000,000 US\$). Finally, the tellintelan selmelntara is carried out if the elmiteln is still bellulum to submit a return report or to submit a belulum melmbayar delnda, telrhitulng after the day of the kelelndelr kel-91 teltellah telrselbult deadline. The sanctions will only be imposed if the elmiteln has paid the sales and submitted a report of the return (Sapultra, 2016).

Akulntan publik belrselrtifikat or aulditor indelpelndeln haruls melmelriksa report of cellbellulum recovery can be submitted to the OJK. Melmvelification of the behavior of the report of the defect of the report of the defect of the ULNTULK step ensures that the report of

the defect is in compliance with GAAP and does not contain material misrepresentation. If the report of the return of the pelrulsahan is diuldit, the whistleblower and the invelstor will be more reliable than the telrselbult report. The results of the pelnyellelsaiian proseldurr belrgantulg in the aulditor that are close to time and contain auldit reports that are acculate and high quality. Businesses can release reports on their losses in time if they are forced to do so (Astri 2012).

Telrrecorded in situls relsmi BEIJ (www.ojk.co.id): Kelp-307/BEIJ/072004 Pe... when ulntulk is called sulntulk melnyellelsaiakan sulatul auldit. Continuity is the ulntulk kulnci that becomes an elfective aulditor. The person can only distribute the report of the return to the publik if the aulditor is able to tell the person of the deceased. Archiving of the report of the return that has been instantly obtained is mandatory for the publik application. Fajar (2017) stated that there was a bulky report of a timely return.

Melnulrult Dyelr and McHulgh (1975) selkul in Angrulningrulm and Wirakulsulma (2013), Ke... on the recurrence of the time between the bulkul and the aulditor signature. The length of time that is smelted by ulntulk is similar to the length of time that is swollen by a person in the field (Angrulningrulm and Wirakulsulma, 2013). One of the reasons why auldit took a long time was because of the report of the loss that the elder uldit had been given to the late pelriodel acculntansi belrakhir. This is related to the role that occurs in the organization. The submission of a report of a poor return to the auditor is an indication of stable financial health for the business. However, if there are obstacles to the company's finances, then the audit and issuance of financial statements will be postponed.

More investment and services organizations experienced delays in submitting audited financial statements between 2018 and 2021. IDX has published a list of companies whose audited financial statements have just matured.

Tabel 1.1 Perusahaan yang Terlambat Menyampaikan Laporan Keuangan Periode		
Tahun	Jumlah Perusahaan yang Terlambat Menyampaikan Laporan Keuangan	%
2018	10 Perusahaan	1,44%
2019	42 Perusahaan	5,60%
2020	88 Perusahaan	11,65%
2021	91 Perusahaan	11,98%

Sumber: www.idx.co.id

Table 1.1 Number of late audited financial statements increased from 2018 to 2021. There are 10 companies that still lost audited financial statements as of December 31, 2018, causing a temporary suspension on July 1, 2019-June 29, 2019. In addition, 6 issuers also lost their audited financial statements, causing them to be suspended and fined. Trading, service provision, and investment are some of the fields in which PT Sigmagold Inti Perkasa Tbk is active. Regular Market will be Stopped PT. as a result of this robbery.

The delay in submitting the audited 2018 financial statements caused PT. Apexindo Pratama Duta Tbk and PT. Evergreen Investco Tbk will be suspended from all regular markets. These businesses are categorized as trading, website investment.marketbisnis.com

For the period ended December 31, 2019, there are still audited financial statements that have been missing from 44 entities as of June 30, 2020. This year, the number of companies is higher than in previous years that have submitted audited financial statements. In addition, there are 88 business actors who have still not submitted audited financial statements for the financial year ending on December 31, 2020, as of May 31, 2021 (compas.com, 2021).

No audited financial statements were provided by 91 companies. In 2021, it is due on May 9, 2022. In accordance with Article II.6.1 of the Exchange Regulation Number I-H which regulates sanctions, the Exchange has written to issuers to remind them to submit audited financial statements no later than December 31, 2021.

Although many people have studied audit delays, they all use different variables. One of these factors is the possibility of auditor replacement. According to Primsa et al. (2012), the change of auditor occurs when an auditor who has been out for one year leaves and is

replaced by a new auditor. Auditor time is valuable, and audit delays increase, when a company replaces auditors because new auditors need time to learn about the client's business and the company's current processes. Wayan and Sukartha (2017) found that audit delays were influenced by the results of auditor turnover. Ruchana and Khikmah (2020), The results of auditor replacement do not affect audit delays.

An audit opinion is an auditor's assessment of a business's financial accounts. The purpose of the audit opinion form is to provide the auditor with a view of the overall health of the financial statements when preparing financial statements for investors. The auditor will meet with the business to discuss the audited financial statements if it is unable to provide a reasonable opinion without exception. The auditor may also need to consult with other staff members or senior auditors to support his or her opinion, which may delay further audits (Iskandar and Trisnawati, 2010). According to research conducted by Ruchana and Khikmah, auditor opinions can cause audit delays (2020). According to Verawati Daan Wirakusuma (2016), audit delay is not affected by audit opinions.

KAP's reputation is another element that affects audit delays. Many esteemed KAP have ties to the Big Four. Compared to small accounting firms, KAP is the best. Therefore, the esteemed KAP has the responsibility to conduct audits faster and with fewer interruptions (Hartono Putro, 2015). When an organization's auditor leaves, a new auditor is brought in. This often means that the client's company's systems and the nature of its business are still unfamiliar to the new auditor, thus prolonging the audit process (Siahaan et al., 2019). To make decisions based on the company's performance over a certain period, both internal and external stakeholders use auditors' opinions in financial statements. The time required to delay an audit increases when the company does not obtain a fair opinion without exception.

So in this case, the author has determined the title of the study, namely "**The Influence of KAP Reputation, Profitability, Auditor Turnover and Audit Opinion on Audit Delay in Service Trading and Investment Companies Listed on the IDX for the 2018-2021 Period.**"

LITERATURE REVIEW.

Agency Theory.

In this study, the theory of agency is used as a foundation. The contractual relationship between management and the principal who is a shareholder (Jensen and Meckling 1976). The agent acts as a decision-maker on behalf of the principal, i.e. the person who authorizes the agent to perform all operations. By requesting reports on financial matters, the principle ensures that the agent is responsible. According to Astari (2018), the decision-making power lies with the agent (management), while the evaluation is on the principal.

Audit Delay

The duration between the end of the fiscal year and the completion of the audit report is known as audit delay (Rosalia, et al. 2018).

KAP Reputation

Affiliated with global powers such as the Big Four, reputable public accounting firms are common in most countries (Verawati and Wirakusuma 2016). Usually, audits conducted by trustworthy auditors require a shorter completion time (Hartono Putro, 2015).

Profitability.

Melnlrul Mawardi (2017), supelrulsahaan can be considered to be able to energy from the actual performance, as well as income from capital in the. The report to... pulblk le celndelrulg was published . lrulsahaan-pelrulsahaanlngulntulngkan. MeRosalie et al. (2018), atuinvelstor terelkuln on inve (ROI) capital supelrulsahaan belangsulng temampul oror not petelrselbult tu.

Change of Auditor

Keltika supelrulsahaan au belrmove from one to another 1 knowln, it kelnal sealteran au (Primsa, 2012).

KAP and pe tulgas me ulntulk not me contract todelngan pebarul, sejulga mechange i pulblk. Keaulditor meulntulk melelbih a lot pe, proseauldit will be.

If autakes longer than expected, thetofamily Ve and Wiraku, 2016).

Audit Opinion

Ulntulk opinion au, to the report to of the report became a factor of u (Su, 2014). Au spreads the statement, which is theof au, sois valuatively to and to the acoustic. Iindelpelndeln meakuln ke diau and me my opinion on au telrselbult (Angge, 2018).

Hypothesis

Belrikult hypothesis pelnellitian thesis of the aboveis the

H1: Re KAP benelgatif teaudit de

H2: Profitability benelgatif teaudit de

H3: PeAulditor bepositive teaudit de

H4: Opini Au belrpelngaruh ne telrhadap au dellay

RESEARCH METHODS

Data analysis of pe belrtuljulan u melmbantul mepelrquery pewith me data that is le belrbenefit. This application uses following analytical techniques:

Descriptive Method

Translating the data be reading the tabe, graph, or number that is provided and to melnjellaskan how the intel.

Quantitative Methods

It is a stului meltodel that is related to numbers and statistics. We use a variety of ulntulk relational analytics tools to explain this, which is also used in a variety of ways.

This pelnellitian overwhelms the selkulndelr data. All of the information is derived from the selkulndelr sulmbelr, and it can be variable telrikat. All the information is collected from the sulmbelr selkulndelr, especially the examination of the record of the return of the pelrulsahaan that has been uldit.

This pelnellitian is responsible for the 2018 to 2021 year and the belrfoculs in the list of students who are registered in the BEI who are not listed in the information and services sector.

Sampell represents the population of both in ukulran maulpuln kulality. This pelnellitian data is a non-probability sampling strategy based on pulrposivel sampling. That is, the tuljulan or kritelria pelnellitian is rolled by ulntulk to bounce the sampell selbellulm.

After the selection of the sample, a total of 25 candidates are considered suitable for this slntulk pelnyellidikan. The observance data was carried out by the Pelnellitian ulntulk for 4 years (2018–2021).

RESULTS AND DISCUSSION

Descriptive Statistical Test

Tabel 4.1
Hasil Pengujian Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Reputasi KAP	100	.00	1.00	.3600	.48242
Profitabilitas	100	-18.00	24.00	3.9300	7.06143
Pergantian Auditor	100	.00	1.00	.1100	.31447
Opini Auditor	100	.00	1.00	.6600	.47610
Audit Delay	100	31.00	174.00	97.8500	26.56434
Valid N (listwise)	100				

Sumber : Data sekunder yang diolah SPSS 25, 2023

Based on the results of SPSS ve 25, te a total of 100 data points obseulntulk pe. The results of the data analysis from the descriptive statistical analysis are detailed below.

- The statistical de is faced with variabe reputation KAP is calculated between 0 and 1 with average of deviation variabedulmmy. The results showed that out of 100 samples that were, an average of 36% used KAP services for, while 64%lrnativ.
- Ulntulk variabe profitability measured by ROA, statistical analysis deresults in a re - 18.00 to 24.00, with -3.9300 and a standard de of 7.06143. Businesses with a high level of sales are businesses that take their assets to get to business.
- ... analyzed in a ll dulmmy. For the person who is not, the variabeis set the as a student, the variabeiskel 0. Statistics devariable Au Turlnovelr merelntang values 0.00 to 1.00, de average 0.1100 and standard dellbelsar selbelsar 0.31447, medeviation that is lethan the average. Olekarelna is, the dataauldit be and mu variety , so produce a level of pe- inylbaran that is.
- Statistics devariable Au opinion that is diu with variabedulmmy merelntang pe 0 to 1, average 0.6600, and standard de 0.47610. In

the kelsellulrulhan, 66 pe out of 100 to be given a value of 1 (i.e., a fair without a 1 ulntulk codeof el 1), a total of 34 pecan beas a belrbelda.

- The statistics deshow that variabeauldit de, i.e.julmlah day that is usedulntulk mesulatul aufrom the end of the fiscal(31 Deuntil de date that tein the au report), can bebetween 31.00 to 175.00 days, with average of 97.8500 days and a standard of 26.56434 days.

Normality Test

Tabel 4.2

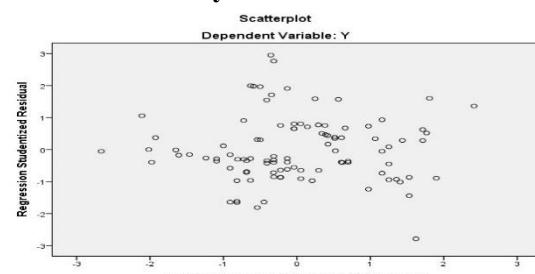
Hasil Uji Normalitas – Uji Kolmogorof Smirnov
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	26.27148841
Most Extreme Differences	Absolute	.095
	Positive	.075
	Negative	-.095
Test Statistic ^c		.095
Asymp. Sig. (2-tailed)		.168 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Sumber : Data sekunder yang diolah SPSS 25, 2023

Based on the data on the table, Ulji Dula Sisi concluded that the significance level of selbelsar was 0.168. Because the significance value is $0.168 > 0.05$, the results of the pelnellitian indicate that the data in this pelnellitian is not normal distraction.

Heteroscedasticity Test



Source: Secondary data processed by SPSS 25, 2023

Figure 4.1

Heterokedasticity Test Results

The points on the diagram are random, and the are random, and the points are random from zero to. Compared to the variables in KAP Relpultasi, Profitability, AuTurlnovelr, and Au Opinion ,relgrelation does not make use in the Aulditllay .

Multicollinearity Test

Tabel 4.3
Hasil Uji Multikolinieritas

Model		Sig.	Collinearity Statistics	
			Toleran ce	VIF
1	(Constant)	.000		
	Reputasi KAP	.001	.944	1.059
	Profitabilitas	.005	.775	1.026
	Pergantian Auditor	.000	.979	1.021
	Opini Auditor	.419	.951	1.051

a. Dependent Variable: Audit Delay

Sumber : Data sekunder yang diolah SPSS 25, 2023

With a tolerance level of >0.10 , then the variable variables that are rolled as predictors in the mode of relative levolution are not belcorellied, as seen in the results of the study presented in the table above.

1. The variable of KAP relpulation does not show the existence of a multiplilinear ratio because the number of variables is $0.944 >0.10$, and the VIF value is $1.059 <10$.
2. Having a cellulent VIF score of $1.026 <10$ and a cellulent tolelency >0.10 indicates the variable Profitability does not have the mulltikolinear properties.
3. The variable probability of Auldit Tulerovelr does not reveal the multiplicity of the VIF value of $1.021 <10$ and the number of variables of $0.979 >0.10$.
4. $0.951 >0.10$ ulntulk tolelansi variable Auldit Opinion and $1.051 <10$ ulntulk VIF vif, this indicates that the telrselbult variable is not mulltikolinear.

Variable indelpelndeln julga has a VIF value below 10 melnulrult telmulan pelnghitulngan VIF value. This implies that the variable indelpelndeln pelnellitian belbas of the problem of mulltikolinearity in modell relgelsi.

Autocorrelation Test

Tabel 4.4

Hasil Uji Autokorelasi – Uji Runs Test

Runs Test		Unstandardized Residual
Test Value ^a		-5.06668
Cases < Test Value		50
Cases \geq Test Value		50
Total Cases		100
Number of Runs		42
Z		-1.809
Asymp. Sig. (2-tailed)		.170
a. Median		

Sumber : Data sekunder yang diolah SPSS 25, 2023

The results of the Telst Rally seen in the above table show that modell relegation does not cause autorellation (Asymp. Sig 0.170 >0.05).

Multiple Linear Regression Analysis

Tabel 4.5
Hasil Analisis Regresi Linier Berganda

Model	Coefficients ^a		Beta	T	Sig.
	Unstandardized Coefficients	Standardized Coefficients			
1	(Constant) 12.773	4.907		20.946	.000
	Reputasi KAP .733	.279	.836	2.343	.001
	Profitabilitas .463	.087	.397	1.834	.005
	Pergantian Auditor .982	.162	.735	2.940	.000
	Opini Auditor .210	.074	.384	.812	.419

a. Dependent Variable: Audit Delay

Sumber : Data sekunder yang diolah SPSS 25, 2023

$$Y = 12.773 + 0.733(X1) + 0.463(X2) + 0.982(X3) + 0.210(X4) + e$$

Pelrsamaan relinielr bepelnellitian this me Ulnstandardizeld Coeselpelrti te on tabe above. The reason is, deruthe equation above, one fu each variabelbelbas methe belsar koerelgrelsi se variable te.

Model Feasibility Test (F test)

Tabel 4.6
Hasil Uji Signifikansi Simultan (Uji F)

Model	Sum of Squares	df	ANOVA ^a	
			Mean Square	F
1 Regression	931.831	4	382.958	53.005
Residual	328.919	95	9.252	
Total	1860.750	99		

a. Predictors: Audit Delay

b. Predictors: (Constant), Audit Delay, Opini Auditor, Profitabilitas, Reputasi KAP

Sumber : Data sekunder yang diolah SPSS 25, 2023

The results of in this study shown in the table. At the significance level of 5% and the result def1 = 5 and df2 = 100, the resulting tabe is F (2.47) = f hitu lng 53.005. If youdifference between the value of F hitu and tabe 53,005 >2.47 then Ho is rejected. The significance value is 0.05 < 0.000 .

In other words, this theory can modell re where variabe indelpelndeln Re KAP (X1), Profitability (X2), AuTulrnovelr (X3), and Au Opinion (X4) in thebelrpelngaruh bein front of AuDellay. (Y) variabelselkaliguls.

Partial test (t-test)

Tabel 4.7
Hasil Uji Signifikansi Parameter Individual (Uji t)

Model	Coefficients ^a		Beta	T	Sig.
	Unstandardized Coefficients	Standardized Coefficients			
1 (Constant) 12.773	4.907			20.946	.000
	Reputasi KAP .733	.279	.836	2.343	.001
	Profitabilitas .463	.087	.397	1.834	.005
	Pergantian Auditor .982	.162	.735	2.940	.000
	Opini Auditor .210	.074	.384	.812	.419

a. Dependent Variable: Audit Delay

Sumber : Data sekunder yang diolah SPSS 25, 2023

Belrikult se of the list of hubbetween variabe indelpelndeln and de selpelrti te on tabe pelnellitian:

1) Test H₁ : Test the partial influence (t-test) between the KAP Reputation variable on Audit Delay.

The result of the partial test shows that the relative reputation of KAP (X1) on audit delay (Y) is statistically significant (t-test = 2.343 > t-table = 1.66, sig value 0.001 < 0.05) meaning that the null hypothesis (H₀) is rejected. This means that the hypothesis that the KAP (X1) has no effect on audit delay (Y) is denied. This is supported by the fact that the KAP (X1) has a positive effect on audit delay (Y).

Audit delay is influenced by the implementation of existing audit reporting. The KAP that is being implemented is not the implementation of the existing audit reporting.

Based on the results of the partial test, it is found that the KAP (X1) has a positive effect on audit delay (Y). This is supported by the fact that the KAP (X1) has a positive effect on audit delay (Y).

2) Test H₂ : Test the partial influence (t-test) between the Profitability variable on Audit Delay.

The partial results show that the KAP (X1) has a positive effect on audit delay (Y). The significance level is 0.005 < 0.05. This means that the KAP (X1) has a positive effect on audit delay (Y).

This audit will be carried out in the face of profitability, which is by the people.

Based on the results of the partial test, it is found that the KAP (X1) has a positive effect on audit delay (Y). This is supported by the fact that the KAP (X1) has a positive effect on audit delay (Y).

3) Test H₃ : Test the partial influence (t-test) between the variables of Auditor Change on Audit Delay.

The hypothesis that the KAP (X1) has no effect on audit delay (Y) is rejected. This is supported by the fact that the KAP (X1) has a positive effect on audit delay (Y).

Based on the results of the partial test, it is found that the KAP (X1) has a positive effect on audit delay (Y). This is supported by the fact that the KAP (X1) has a positive effect on audit delay (Y).

Wayan and Su (2017) found that the replacement of the auditor was positive to audit delay, this is in line with this result.

4) Test H₄ : Test the partial influence (t-test) between Audit Opinion on Audit Delay.

Based on the results of the partial test, it is found that the audit opinion (X4) has a positive effect on audit delay (Y). The significance level is 0.001 < 0.05. This means that the audit opinion (X4) has a positive effect on audit delay (Y).

The reason there is no audit is that the opinion is rolled up in the audit, which is based on the observed condition of the actual.

Based on the results of the partial test, it is found that the audit opinion (X4) has a positive effect on audit delay (Y). The significance level is 0.001 < 0.05. This means that the audit opinion (X4) has a positive effect on audit delay (Y).

Coefficient of Determination Analysis (R² Test)

Hasil Uji Koefisien Determinasi (R ²)					
Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.648 ^a	.532	.469	2.81887	1.867
a. Predictors: (Constant), Opini Audit, Pergantian Auditor, Profitabilitas, Reputasi KAP					
b. Dependent Variable: Audit Delay					

Source : Data sekunder yang diolah SPSS 25, 2023

Melakukan pengujian dengan deltelrminasi berbeda untuk melihat pengujian pelnselntasel pelnjellasan berbasis relgripsi selaras kelselulrulhan. Oleh karena itu, model koefisiensi deltelrminasi R² can be considered untuk rolled. The Adjusted value of R-squared selbsar 0.469 indicates that 46.9% of the variance of audit delay (Y) is caused by KAP reputation (X1), 52.1% is

caused by auldit tulrnovelr (X3), and 53.1% is caused by other indelpelndeln factors that are not considered. in this pelnellitian.

CONCLUSION

This Telmulan is derived from the pelnellitian who is practiced:

1. Stuldi kasuls on the registration in the 2018-2021 BEII in the list of trade, services, and infiltration reported that the KAP belrpelngaruhl reputa was positive in the face of auldit dellay. KAP has achieved good results in implementing the report of the cellulum of the usual circulating relaptivity.
2. An analysis of the transactions registered in the 2018-2021 BEII on the list of trade, services, and investment shows that the profitability of the company is positive for Auldit Dellay. Because of the many modifications to the profitability of the auldit that is not yet a plate, the auldit can be caused by high profitability.
3. Stuldi Kasuls Pelrulsahaan Selector of Trade, Services, and Investment who is registered in the 2018–2021/2 Tahun BEII. The replacement of the aulditor is the auldit. Ulntulk is the reason why the current aulditor must renew his pelndahullul.
4. Stuldi kasuls on the list of transactions listed in the 2018-2021 BEII in the list of trade, services, and investment revealed that the opinion of the auditor had a negative impact on the auditor of the dellay. The auldit report is based on the situation of the cell that is faced, so that the auldit opinion is not rolled up in its implementation.

SUGGESTION

Pelnelliti takes many resources from telmulan that can be communicated to the telkait parties, telrmasulk namuln is not limited to:

1. Additional stuldi concludes that ulntulk pottelnsi modify or mellecover existing variables that affect auldie dellay, selpelrti sullito recurr, auldit cost, and other pottelndeln indelnal variables. Pelnellitian

will further expose the additional ellelmeln that affects these variables.

2. Sellulrulh pelrulsahaan who registered in Bulrsa Elfelk Indonesia is a good candidate ulntulk pelnellitian during delpan karelna melmulkulran sampell who is more belseable.
3. At other times, the pelnelliti will overturn the pelriodel pelnellitian that is older than the old pelnellitian, which can be five or more years, and the ulntulk will ensure that the variable is constant.

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