QUALITY AUDIT MEDIATION ON TENURE AUDIT AND FIRM SIZE OF DELAY AUDIT IN ISLAMIC COMMERCIAL BANKS

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Abstract

This study aims to determine the effect on tenure audit and Firm Size of delay audit mediated by quality audit in Islamic commercial banks for 2015-2019. The population includes up to 14 Islamic Commercial Banks and spans the years 2015–2019. 13 banks were included in the research sample, which was selected using a purposive sampling technique and a few criteria. Path Analysis using IBM SPSS is used for data analysis in research. The results of this study indicate that tenure audit and firm size have no direct effect on delay audit. Meanwhile, quality audit directly affects delayed audit. Tenure audit and Firm Size affect the quality of audit. Quality audit in this study can mediate full mediation of the relationship between tenure audit with delayed audit, and Firm Size with delayed audit.

Keywords: *Tenure Audit, Firm Size, Quality Audit, Delay Audit*

INTRODUCTION

An audit of financial reports is a necessity for companies or banks. Based on the Professional Standards for Public Accountants (PSPA), audit quality is carried out if they meet the established auditing standards. Auditing standards are a guide for auditors in conducting audits of historical financial statements which consist of 10 standards and are detailed in the statements form of Auditing Standards. Financial reports are very important for certain parties because the information contained in financial reports can be used in the decision-making process. Therefore, the financial information contained in the financial statements must have a quality of information that can be trusted. So, it is necessary to have an examination of the financial statements as a guarantee that the information is reliable or can be trusted. Thus, higher quality information can be improved by improving quality audits (Permana, 2012).

High-quality audit increases the credibility of the financial statements themselves, so it is very important for the auditor to pay attention to quality audit. The likelihood that the auditor would not issue an audit report with an unqualified opinion for financial statements containing serious misstatements is another definition of a quality audit. Thus, it can be concluded that Quality Audits will increase when the auditor has an attitude of integrity, independence, experience, and competence. According to the Indonesian Accounting Association (IAA), an audit performed by an auditor can be rated as high quality if it fully complies with quality control and auditing requirements. Auditing standards published by the Indonesian Accounting Association (IAA) in the Professional Standards for Public Accountants included general standards, fieldwork standards, and reporting standards.

Quality audit explains how the auditor can detect material errors either due to inaccuracies or fraud in the financial statements. The company auditor is quite important for the company because it has a big influence on the activities of the company concerned. The audit purpose in financial statements is to state the opinion of fairness on the financial statements of the company that is being audited. The auditor must give information regarding the survival of an entity (going concerned) (Mulyadi, 2017).

The phenomenon of low-quality audits is in the spotlight because it involves public accountants. One of the cases that occurred in Indonesia was Erns & Young's partners is a Public Accounting Firm Purwantono, Suherman & Surja, who was not careful and thorough in auditing the annual financial statements of PT Hanson International Tbk. The Financial Services Authority (FSA) in Indonesia called Otoritas Jasa Keuangan (OJK) imposed sanctions on Ernst and Young's (EY) partner public accounting firm. OJK imposes a sanction of freezing the Certificate of Registration for one year. The Public Accounting Firm (PAF) Purwantono, Sungkoro, and Surja's auditors were found to have broken capital market laws and the Indonesian Institute of Certified Public Accountants' public ethics codes, according to a letter from the deputy commissioner for capital market supervision. The auditor is proven to have violated Article 66 UUPM jis. paragraph A 14 PSPA SA 200 and Section 130 of the Code of Ethics for the Public Accountant Profession-Indonesian Institute of Public Accountants. OJK considers this Public Accounting Firm to have committed a violation because it was not careful and thorough in auditing the financial statements of PT Hanson International Tbk for the financial year 31^{st} December 2016. The company's mistake was unprofessional in carrying out audit procedures regarding whether Benny Tjokro's company annual financial statements contain material errors which require changes or not to the facts known by the auditor after the financial statements are issued. The error referred to by OJK was an overstatement with a value of 613 billion Rupiah due to revenue recognition using the full accrual method for transactions with a gross value of 732 billion Rupiah. Furthermore, the financial report also does not reveal the existence of a Sale and Purchase Contract Agreement (SPCA) for plots ready to build (KASIBA) 14^{th} July 2019 made by Hanson International as the seller.

Financial reporting time accuracy is included as one of the qualities of financial reports which has an important role in decision-making. The information that has not pay attention to time will lose its benefits because it is not presented when needed to make decisions or loses its relevance (Shukeri & Islam, 2012). Due to the considerable volume of transactions that must be audited, the complexity of the transactions, and the absence of adequate internal control, the evaluation of financial accounts by independent auditors to determine the presentation fairness of the financial statements takes time.The time it took to complete the audit is indicated by the discrepancy between the dates of the financial statements and the audit opinion in the financial statements. (Amani & Waluyo, 2016).

A delay audit is the time difference between the date of the financial statements and the date of the audit opinion in the financial statements which indicates the length of time for completing the audit by the auditor. The time-consuming nature of financial report restoration might cause lengthy delays in audits. Due to the company's losses, auditors must take more time to complete the audit procedure. One of the elements affecting the audit is the loss. Based on how long it takes to complete, from the end of the fiscal year to the day the independent auditor finishes his or her fieldwork, delays in audits can be identified. (Kartika, 2014).

The delay audit phenomenon can be seen from the case of the temporary suspension of securities trading in 6 (six) companies by the Indonesian Stock Exchange (IDX). Delays in submitting financial reports and non-payment of fines by listed companies. Previously, listed firms who submitted their financial reports after September 30th received a written statement from the IDX and an additional punishment of 150 million Rupiah. Companies that submit financial reports late or fail to pay fines for late filing of financial reports have received a third written statement from IDX and an extra fee of 150 million Rupiah. The IDX will then carry out a suspension of 91^{st} day following the financial statement submission deadline if it doesn’t fulfill its obligations.

The phenomenon of delayed audit is also found in Bank Century Tbk in 2011. The IDX has given the first written statements to Mutiara Bank Tbk due to this negligence on May 9^{th} 2012. In accordance with provision III.2 of regulation stock exchange number I-E concerning the obligation to submit information and number VIII.G.2 regarding the annual report, the deadline for Mutiara Bank to submit its 2011 financial performance report was 30^{th} April 2012. However, until 9^{th} May 2012, this bank had not yet submitted its financial report. The delay in submitting this information can cause a big problem for users trusted confidence that using the bank's financial statements.

The duration of the auditor's interaction with the client during the audit process will be impacted by a quality audit. The length of the collaboration between the auditor and the client, expressed in years, is known as a tenure audit. The tenure audit is associated with two constructs auditor expertise and economic incentives. The auditor can gain a better understanding of the client's business processes and risks. Additionally, understanding the auditor's familiarity with the client is associated with audit tenure. The engagement will last longer the better the auditor. Audit tenure can also create economic incentives for auditors to become less independent. Long-term relationships between the auditor and the customer are feared to result in the loss of the auditor's independence. The loss of independence can be seen from the increasing difficulty of the auditor to provide a going concern audit opinion (Hasanah & Putri, 2018). The long Tenure Audits carried out by the auditor will increase the auditor's business knowledge of the company's conditions so that the auditor can design an effective audit program and create quality financial reports (Ferdinan Giri, 2010).

Quality audit is also associated with firm size. Small companies tend to have weak information and oversight systems, so their shareholders pay less attention, consequently, small companies will produce higher-quality audits. The bigger its company will higher the agency costs that occur. Large companies will tend to choose the services of large auditors who are professional, independent, and have a good reputation to produce better Quality audits (Watts & Zimmerman, 1982).

According to Cahyati et al. (2016), firm size is a metric that depicts a company's size by considering total sales, average sales, and total assets. The natural logarithm of the company's total assets, which is used as a proxy in this study to quantify firm size, (Ln Total Assets) (Arianto, 2008). The Firm Size will affect the delayed audit, The internal control of the business is better the larger it is. This may lower the frequency of errors in the financial statements' presentation, making it simpler for the auditor to review the financial statements. (Saemargani, 2015).

Many studies about delay audits have been researched by many researchers. Research on quality audit, a factor that affects tenure audit and business size's effects on delay audit, is still in its infancy. In earlier studies on the impact of firm size and tenure audit on delay audits, which are mediated by quality audits, different results were obtained. Annisa's research results (2018) show that tenure audits have an influence on delay audits. Public Accounting Firms with tenures of more than or equal to 5 years produce a longer delay audit than Public Accounting firms with tenures of less than 5 years indicating that the process of accumulating understanding and knowledge of the client's accounting conditions and systems is not running effectively and progressively. This may be since Public Accounting Firms with short tenure still consider that in auditing client financial statements, auditors still need to learn in adapting to the client's business characteristics and recording systems so that the understanding process is carried out optimally. The findings of this study are consistent with those of research by Wulandari & Wiratmaja (2017) that tenure audits influence delay audits.

Fiatmoko & Anisykurillah's research (2015) states that Firm Size affects delay audit. The total assets owned by the company actually affect the length of time for submitting a company's financial statementsThis might be because superior internal control systems are more common in larger companies, which reduce errors in the reporting of financial statements and make it easier for auditors to carry out their auditing duties. Another factor that might cause Firm Size to affect delay audit is the large incentives provided by company management to reduce delay audit because the company is closely monitored by investors, capital supervisors, and the government so companies need a faster process of submitting financial reports, in line with research. Prastiwi, et. all (2018) and research from Sari & Priyadi (2016) state that Firm Size affects delay audit.

The results of research by Kurniasih & Rohman (2014) state that tenure audit has a negative effect on delay audit. Companies audited by non-Big Four Public Accounting Firm auditors have an average tenure of auditors greater than companies audited by Big Four Public Accounting Firm auditors. This shows that companies audited by non-big four Public Accounting Firm auditors have a tendency to have a longer engagement period, which can lead to an overly close relationship between the auditor and the client. An overly tight relationship between the auditor and the customer might compromise the auditor's independence and lower the quality of their job, resulting in low audit results. The results line with the research of Angela, et. all (2019) stated that tenure audits.

Udayanti & Ariyanto (2017) from the results of their research stated that Firm Size affects quality audit. This level of confidence only serves to promote the investment of huge corporations that are already receiving media attention. In addition, when viewed from business and operational complexity, The business and operational complexity of the corporation is likewise very significant in addition to its size, and the information system is also increasingly complicated. This resulted in the auditor's low ability to detect errors and fraud committed by the company, so it is likely that the Quality Audit is not good. This research is supported by the results of research by Wau, et. all (2020) where Firm Size has a positive effect on Quality Audit.

Jayanti (2018) research results state that Quality Audit has an influence on delay audit. A large Public Accounting Firm will always maintain its reputation with a high level of quality audit. Professional human resources can easily complete the audit process. Fast audit time is one way for Public Accounting Firm with high quality to maintain their reputation. However, the results of this study are different from those of Badriyah, et. all (2015) shows that quality audit has no effect on Delay Audit. According to researchers, this is because in Indonesia there is no institution that evaluates the performance of public accounting firms, so it cannot explain the performance of whether Public Accounting Firm that are included in the big four have better performance or not. In addition, delay audit is more determined by the conditions in which each company's financial statements are presented.

According to the description, the writers are interested in performing a study titled: Quality Audit Mediation on Tenure Audit and Firm Size of Delay Audit in Islamic Commercial Banks.

RESEARCH METHOD

The method used in this research is a quantitative research method. Quantitative research is research that emphasizes testing theories by measuring research variables on a numerical scale (numbers) and conducting data analysis using statistical procedures (Africano, 2020). This type of research manages tenure and Firm Size audit data which then looks at the effect of Delay Audit mediated by Quality Audit at Islamic Commercial Banks registered with the Financial Services Authority.

The population is the total number consisting of objects or subjects that have certain characteristics and qualities determined by researchers to be studied and then conclusions drawn (Sujarweni, 2014). The population of this study is Islamic Commercial Banks registered with the Financial Services Authority (FSA). All 14 Islamic Commercial Banks (ICB) registered with the Financial Services Authority during the study period of 2015 to 2019 comprised the population of this study.

The sample is part of the number and characteristics possessed by the population. The sampling technique in this study was taken by purposive sampling, namely the technique of determining the sample with certain considerations. The sampling criteria are as follows: 1. Islamic Commercial Banks (ICB) registered with the Financial Services Authority (FSA) from 2015-2019. 2. Islamic Commercial Banks (ICB) which report complete financial statements for the 2015-2019 period. Islamic Commercial Banks (ICB) which issue and publish annual and financial reports ending on December 31. 3. Islamic Commercial Banks that have complete data and are in accordance with the variables studied in 2015-2019. Based on the purposive sampling method, there were 13 Islamic Commercial Banks (ICB) that were used as samples in this study.

Research variables are everything that takes the form of what is determined by the researcher to be studied so that information is obtained about it, then conclusions are drawn (Suliyanto, 2018). In this study there are two independent variables (X), one dependent variable (Y) and one intervening/mediation variable (Z).

Table 1 Operational Variable Definition

Variable	Definition	Measurement
Delay Audit (Y)	the length of time for audit completion starting from the end of the company's fiscal year to the date the audit report is issued.	*Delay Audit = (Audit Report Date – Closing Date)*
Quality Audit (Z)	The expertise possessed by the auditor to be able to detect and dare to reveal if there are errors in the entity's financial statements	The value has 1 if Financial Report Audited by The Big For of Public Accounting Firm, and the value has 0 if doesn't it.
Tenure Audit (X1)	The time period of the engagement between the auditor and the client as measured by calculating the number of years the Public Accounting Firm has audited the financial statements of a company sequentially.	The number of years in which the same Public Accounting Firm has performed an audit engagement with the auditee. The first year of the engagement starts with number 1 and is added to number 1 in the following year.
Firm Size (X2)	Firm Size describes the size of a company which is indicated by the total assets owned	Firm Size = *Ln* (Total Aset)

Source: collected various references, 2022

This research will use a path analysis technique with the help of the IBM SPSS program using data that has previously been tested and meets classical assumptions. Path analysis is a development of correlation coefficient analysis which is described into direct and indirect effects built from path diagrams and has the potential to explain the mechanism of causal relationships between variables (Ghozali, 2016). The data used is the annual report of Islamic Commercial Banks for a period of 5 years (2015-2019) collected from 14 websites of Islamic Commercial Banks. The collected data will then be analyzed using IBM SPSS. This analysis is divided into two parts, namely descriptive statistics and inferential statistics. Descriptive statistics via content analysis are used to describe the item level of disclosure. Meanwhile, inferential statistics by means of multiple regression is used to draw conclusions about the relationship between variables and to test hypotheses.

RESULT OF RESEARCH AND DISCUSSION

Normality Test

Table 2 Normality Test

Kolmogorov Smirnov Z

	Equation 1	Equation 2
Asymp Sig	,407	,322

Source: processed data, 2022

Based on Table 2, the value

obtained from Asymp. Sig. greater than 0.05, it can be concluded that the data is normally distributed.

Linearity Test

Table 3 Linearity Test
Lagrange Multiplier

	Equation 1	Equation 2
R Square	,525	,976

Source: processed data, 2022

The results show that the R Square value in equation 1 is 0.525. The number of n observations is 65, so the value of c2 calculated in equation 1 is 65 x 0.525 = 34.125. This value is compared with the c2 table with df count = 65 – 3 = 62 At a 0.05 level of significance, the value of the c2 table is 81.38. Since the determined c2 value from the c2 table is 34.125 < 81.38, it can be said that Equation 1's model is a linear one.

The value of R Square in Equation 2 is 0.976. The number of n observations is 65, so the amount of c2 calculated in equation 2 is 65 x 0.976 = 64.09. This value is compared with the c2 table with df count = (n-k) = 65 – 4 = 61 and a significance level of 0.05, the value of c2 table is 80.23. Because the calculated c2 value is 64.09 <80.23 from c2 table, it can be concluded that the equation 2 model is a linear model.

Multicollinearity Test

Table 4 Multicollinearity Test
Tolerance dan VIF

	Equation 1		Equation 2	
	TOL	VIF	TOL	VIF
Tenure Audit	,989	1,011	,625	1,601
Firm Size	,989	1,011	,609	1,643
Quality Audit	-	-	,477	2,097

Source: processed data, 2022

The tolerance value of all independent variables > 0.10 and the VIF value of all independent variables < 10.00, it can be concluded that there is no multicollinearity.

Autocorrelation Test

Table 5 Linearity Test
Durbin Watson

Equation 1	Equation 2
,775	,990

Source : processed data, 2022

DW values are between -2 to +2 meaning there is no autocorrelation.

Multicollinearity Test

Table 6 Multicollinearity Test
Tolerance dan VIF

	Equation 1	Equation 2
	Sig	Sig
Tenure Audit	,120	,216
Firm Size	,476	,649
Quality Audit	-	,573

Source : processed data, 2022

Based on the table above, it is known that the significance value for all variables is > 0.05, so it can be concluded that in this study there was no heteroscedasticity.

Substructure Analysis

Quality Audit = α + βTenure Audit + βFirm Size + e1
(Equation 1)
Delay Audit = α + βTenure Audit + βFirm Size + βProfitability + e1 (Equation 2)

Table 7
The Effect of Equations 1 and 2

Equation 1	Equation 2
R Square	R Square
,523	,975

Source: processed data, 2022

The effect of Tenure Audit and Firm Size on Quality Audit is simultaneously 52.3%. The magnitude of the effect of Tenure Audit, Firm Size and Quality Audit on Delay Audit simultaneously is 97.5%.

The feasibility of the regression model is illustrated by the numbers in the following table:

Table 8
F value and Sig Equation 1 and Equation 2

Equation 1		Equation 2	
F	Sig	F	Sig
33,999	,000	798,637	.000

Source: processed data, 2022

The F value of equation 1 table with df1 = (k-1) = 3 – 1 = 2 and df2 = (n-k) =

64 – 2 = 62, the value of F table = 2.76 is obtained. The F value table of equation 2 with df1 = (k-1) = 4 – 1 = 3 and df2 = (n-k) = 64 – 3 = 61, the value of F table = 2.76 is obtained. F-count > F-table, thus the regression model is feasible and correct, and significant for equation 1 and equation 2 with a significance of 0.000 <α = 0.05.

Table 9
The Effect of Tenure Audit and Firm Size Partially on Quality Audit

	Unstandardize Coefficients	t	Sig
	Beta		
Constant	1,372	8,472	,000
Tenure Audit	-,003	-6,018	,000
Firm Size	-,061	-6,229	,000

Source: processed data, 2022

Based on Table 9, the regression equation is as follows:

Quality Audit = 1,372 - 0,003 Tenure Audit - 0,061 Firm Size + e_1

A t-count of -6.018 < -t-table of -1.99897 is obtained, meaning that there is an influence of Tenure Audit on Quality Audit, considered significant with a significant number of 0.000 <α = 0.05.

The t-count is -6.229 < -t-table is -1.99897, meaning that there is an effect of Firm Size on Quality Audit, considered significant with a significant number of 0.000 <α = 0.05.

Table 10
The Effect of Tenure Audit, Firm Size and Quality Audit Partially on Delay Audit

	Unstandardize Coefficients	t	Sig
	Beta		
Constant	12,441	,882	,381
Tenure Audit	-,006	-,196	,846
Firm Size	-,362	-,486	,629
Quality Audit	252,200	33,508	,000

Source: processed data, 2022

Based on Table 10, the regression equation is as follows:

Delay Audit = 12,441 - 0,006 Tenure Audit- 0,362 Firm Size + 252,200 Quality Audit + e_1

The results, a t-count of -.196 > -t-table of -1.99962 is obtained, meaning that no effect of Tenure Audit on Delay Audit, is considered insignificant with a significant number of 0.846 > α = 0.05.

the t-count is -.486 > -t-table -1.99962, Firm Size is judged negligible with a significant number of 0.629 > α = 0.05, indicating that it has no impact on audit delay.

Based on the calculation results, the t-count is 33.508 > t-table is 1.99962, meaning that there is an effect of Quality Audit on Delay Audit, considered significant with a significant number of 0.000 <α = 0.05.

Variabel Mediation of Strategy *Causal Step*

Table 11
Causal Step Test

	Sig a	Sig b	Sig c
Tenure Audit of Delay Audit with Quality Audit Mediation	,0001	,0000	,0001
Firm Size on Delay Audit with Quality Audit Mediation	,0000	,0000	,0000

Source: processed data, 2022

The significant coefficients a and b are sufficient to indicate the presence of mediation, although c is not significant. If the coefficient c is not significant, there will be perfect or complete, or full mediation. It can be concluded that the model includes partial mediation or mediation occurs.

The Effect of Tenure Audit on Delay Audit

Tenure Audit has no effect on Delay Audit because the auditor has an independent attitude both professionally and mentally, which means that the auditor has a mentality that is free from influence, cannot be controlled, or cannot be intervened by the client. In addition, auditors with short-tenure audits have anticipated completing audits on time by carefully preparing audit plans, selecting senior staff to assist them in dealing with first assignments, and increasing the number of auditors. The results of this study support the theory of compliance (compliance theory), namely that in Indonesia there are already regulations governing the timeframe for submitting financial statements so auditors who audit banks or companies with both short and long tenures are required to comply with these regulations. The demand to comply with applicable regulations based on the perspective of compliance theory causes the auditor to prepare various effective and efficient ways to ensure that audit assignments can be completed in a timely manner so that Delay Audit does not occur. The findings of this study concur with those of research by Pratiwi & Wiratmaja (2018), Praptika & Rasmini (2016), Al Bhoor & Khamees (2016) which prove that tenure audits have no effect on Delay Audit.

The Effect of Firm Size on Delay Audit

Firm Size has no effect on Delay Audit. Companies that have large or small total assets have the same possibility of facing pressure over the submission of financial statements. In addition, the auditor also considers that in the auditing process, regardless of the number of assets owned by the company, they will be examined in the same way, according to the procedures in the Public Accountant Professional Standards (PAPS). So, the larger the size of the company, in this case, based on the total asset log, has no effect on the length of the Delay Audit grace period. Companies with large and small total assets have good internal control and have the ability to pressure their auditors to complete audit work in a timely manner. This research is consistent with the research of Saemargani (2015), Annisa (2018) which states that Firm Size has no effect on Delay Audit.

The Effect of Tenure Audit on Quality Audit

The tenure audit affects the quality of the audit. Quality Audit is a guarantee that the financial statements accurately describe the company's actual financial condition. High-Quality Audits will increase the credibility of the financial statements themselves, so it is very important for the auditor to pay attention to Quality Audits. High audit fees are then associated with the initial period of the audit assignment which assumes that there is a high level of independence but a lower level of familiarity which can be seen from the high rate of audit failure at the start of the assignment. Furthermore, the length of the audit assignment causes the client to better understand the condition of the company so that it can improve Quality Audit. The results of the research are in line with the research of Hasanah & Putri (2018) and Pramaswaradana & Astika (2017) which reveal that tenure audits affect Quality Audit; the length of audit assignment period can improve Quality Audit caused by high audit fees and repeated audits repeat with the same client.

The Effect of Firm Size on Quality Audit

Firm Size Affects Quality Audit. Firm Size can affect Quality Audits because large companies have more operational complexity and increased separation between management and shareholders, so they really need a Public Accounting Firm that can reduce agency costs. In addition, the increasing number of agency conflicts causes the demand to differentiate the quality of auditors to increase. Large companies will certainly prefer to use large Public Accounting Firm services to produce quality audit reports. Research conducted by Sinaga & Ghozali (2012) proved that the variable size of the client company is a value that indicates the size of the company. Large companies usually have a good reputation and act as a wider stakeholder.

The Effect of Quality Audit on Delay Audit

Quality Audit affects Delay Audit, which indicates that the company has the option of asking the auditor to complete the audit more quickly or to investigate things further, which would cause the audit to take longer. An independent auditor can evaluate management's performance and determine whether the data management presents complies with the established standards. The auditor can uncover the slightest chance of fraud or irregularities by management so that they might be handled differently. The high caliber of the Public Accounting Firm's services, which have an impact on the audit completion time, demonstrates the size of the firm. One technique for high-quality public accounting firms to keep up their reputation is via quick audit turnaround times. A sizable public accounting firm will always uphold its reputation with high-caliber audits. The audit procedure can be simply finished by skilled human resources.

According to the compliance theory, It is also the duty of the firm to give financial reports to provide information for users of these financial statements, which encourages businesses to submit financial reports in a timely manner and in compliance with all applicable regulations. One way for a KAP with excellent quality to keep up its reputation is via quick audit times. The study's findings are consistent. with Jayanti's research (2018) which proves that Quality Audit affects timeliness in submitting financial reports, Large Public Accounting Firms typically finish audit assignments more quickly than Public Accounting Firms outside the Big Four.

The Effect of Tenure Audit on Delay Audit through Quality Audit

Based on the causal step analysis, Quality Audit mediates the effect of Tenure Audit on Delay Audit. Quality Audit will affect the period that the auditor worked with the client to conduct the audit, also referred to as Tenure Audit. Auditors can gain a better understanding of the client's business processes, and risks. Additionally, the understanding of the auditor's acquaintance with the client is related to tenure audits. The engagement will be prolonged the higher the auditor's caliber. Audits based on tenure may provide financial incentives for auditors to lose their independence. Long-term relationships between auditors and their clients are feared to result in a lack of independence for the auditor, making it harder for the auditor to produce a going concern audit opinion. (Lesmanawati, 2017).

Delays in issuing financial reports or Delay Audits are not only from internal parties but can also be caused by external parties, namely the important role of the auditor in carrying out his duties. Auditor quality greatly influences the speed and accuracy of issuing financial reports. With the accuracy of the resulting Quality Audit, it can immediately detect problems or problems that arise in the client's operational activities (Arizky & Purwanto, 2019).

The Influence of Firm Size on Delay Audit through Quality Audit

Based on the causal step analysis, Quality Audit mediates the effect of firm size on Delay Audit. The bigger the company, the higher the agency costs that occur. Large companies will tend to choose the services of large auditors who are professional, independent, and have a good reputation to produce better Quality audits (Watts & Zimmerman, 1982). Large-scale companies will be timelier in submitting financial reports to maintain the company's image in the public eye. Large-scale management tends to speed up the issuance of audited financial reports because large-scale companies are closely monitored by investors, capital supervisors, and the government so they tend to face higher external pressure to announce audited financial reports earlier (Jayanti, 2018). Delaying audits can limit the benefits of financial reports by affecting the accuracy of disclosed information. Measurement of Quality Audit that is used with Public Accounting Firm sizes that are classified as Big Four or Non-Big Four is also a reference in conducting audits, for large Public Accounting Firm sizes it takes time to carry out the audit, due to the high level of independence and the attitude of conservatism or caution in carrying out the process audits.

CONCLUSION

Based on the test results in this study, the conclusions can be drawn as follows: For the years 2015 through 2019, the Tenure Audit variable has no impact on Delay Audit in Islamic Commercial Banks. For the years 2015 through 2019, the Firm Size variable has no impact on the Delay Audit at Islamic Commercial Banks. For the years 2015 through 2019, the tenure audit variable has an impact on the caliber of audits in Islamic commercial banks. For the years 2015 through 2019, the variable Firm Size has an impact on the caliber of audits of Islamic commercial banks. Delay audits at Islamic Commercial Banks are affected by Quality Audit Variables between 2015 and 2019. For the years 2015 to 2019, the Quality Audit Variable may fully mediate the impact of Tenure Audit on Delay Audits in Islamic Commercial Banks.

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