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DETERMINANT AUDIT DELAY IN INDONESIA ISLAMIC BANKS

Aulia Rahman Harahap[1]* Saparuddin Siregar [2] Nurlaila[3]

*[1]Universitas Sumatera Utara, Medan, 20155, Sumatera Utara, Indonesia
[23] Sharia Accounting Study Program, Faculty of Islamic Economics and BusinessUniversitas Islam Negeri Sumatera Utara Medan, Medan, 20253, Sumatera Utara, Indonesia

aulia.harahap@usu.ac.id

Abstract

This study was designed to test the factors influencing audit delay at the Indonesia Islamic Bank. This type of research is a qualitative type of research with an observation period of 2015 to 2020. The variables tested for their effect on audit delay are the number of audit committee meetings, the size of the internal audit and Entity complexity. This study used a statistical tool, namely eviews 12. The research findings are as follows: the number of audit committee meetings has a positive influence on audit delay but is not significant, and the size of the internal audit has a significant positive influence audit delay and Entity complexity audits have a significant negative effect on audit delay.

Keywords: The Number of Audit Committee Meetings; The Size of The Internal Audit; Entity Complexity; Audit Delay

*Corresponding author

I. Introduction

Islamic Banks in Indonesia, based on Law Number 21 of 2008 concerning Sharia Banking, have a purpose following Article 3 "Sharia Banking aims to support the realization of national development in order to improve justice, togetherness, and equitable distribution of people's welfare" therefore Islamic Banks have a responsibility to the community/customers, government and stakeholders. In specific periods, Islamic Banks must make an accountability report on management's operational activities to provide information on the financial position and performance of business entities in the form of financial statements that can be accessed by users of financial statements (Indonesian Institute of Accountants, 2017). Because the ownership of Islamic Banks in Indonesia is owned by local governments, public and private, there are at least two regulations that require Islamic banks to make financial statements and publish these financial statements, including the Financial Services Authority (POJK) Regulation Number 6 / POJK.03 / 2015 relating to transparency and publication of bank statements, especially in

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article 2 "In order to be transparent about the financial condition and performance of the Bank, the Bank is obliged to compile, announce, and submit a Publication Report" as well as the obligation to present the audited year-end financial statements of the Public Accounting Firm (KAP) in article 6 "The financial statements of the position at the end of December which are announced quarterly and annually must be audited by a Public Accountant registered at Financial Services Authority" meanwhile, for Islamic banks whose ownership is owned by the public, the obligation to publish financial reports is regulated in the Financial Services Authority Regulation (POJK) Number 29 / POJK.04 / 2016 concerning the annual reports of issuers or public companies, especially according to Article 7 paragraph (1) "Issuers or Public Companies must submit annual reports to the Financial Services Authority no later than the end of the fourth month after the financial year ends".

The purpose of presenting financial statements is to accommodate the need for information on the financial position, management performance, and cash flow that can be used for both short-term and long-term economic decision-making. In achieving this goal, financial statements must meet the qualitative characteristics of financial information: relevant, reliable, understandable, and comparable (Mahayani & Wirakusuma, 2019). The level of linkage or suitability and reliability of the information obtained in the financial statements can be influenced by the timeliness of the publication of financial statements.

The problem of accountability and transparency in Islamic Banks can be projected in the audit delay (Amani & Waluyo, 2016) experienced by Islamic Banks and the number of audit fees (Andriani & Nursiam, 2018) paid by Islamic Banks to public accountants to conduct audits of Islamic Banks' financial statements. Accurate and timely financial information is beneficial as a basis for decision-making. Completing the audit of financial statements within the deadline under the provisions will result in the late publication of financial statements. Delays in the publication of financial statements can indicate problems in the financial statements, so it takes longer to complete the financial audit. Please submit financial statement information to avoid adverse reactions from capital market participants. Besides, that delays in reporting indirectly are also understood by investors as a wrong signal for the company. The length of time in the completion of the audit by the auditor is observed from the time difference between the date on the financial statements and the audit date opinion in the financial statements. This time difference is called audit delay. Audit delay is defined as the time difference between the end of the fiscal year and the audit report's date of publication (Hasan, 2017) In the period from 2015 to 2020, audit delays at Islamic Commercial Banks are as follows:

Table 1.Audit Delay In Indonesia Islamic Banks

Islamic Banks	**Year**					
	2015	**2016**	**2017**	**2018**	**2019**	**2020**
Bank BCA Syariah	15	6	18	25	27	25
Bank BNI Syariah	29	30	52	32	27	20
Bank BRI Syariah	53	48	40	85	34	20
Bank Jabar Banten Syariah	25	27	17	25	38	57
Bank Maybank Syariah Indonesia	88	89	88	88	89	110
Bank Muamalat Indonesia	150	48	47	68	24	91
Bank Panin Dubai Syariah	46	48	59	46	56	89
Bank Syariah Bukopin	29	55	82	64	51	110
Bank Mandiri Syariah	59	23	22	82	20	18
Bank Mega Syariah	87	90	85	51	63	53
Bank Victoria Syariah	56	40	64	53	57	*
Bank Tabungan Pensiunan Nasional Syariah	56	47	24	20	64	41
Bank Aceh	67	101	43	42	43	42
Bank BPD Nusa Tenggara Barat Syariah	87	80	73	73	52	65
Total Audit Delay	**847**	**732**	**714**	**754**	**645**	**741**
Average Audit Delay	**61**	**52**	**51**	**54**	**46**	**57**

From the table above, it is known that the average audit delay at Islamic Commercial Banks from 2015 to 2020 was at most 61 days in 2015 and the shortest for 46 days in 2019. The audit delay data of Islamic Commercial Banks above can be classified in the form of above or below average as follows:

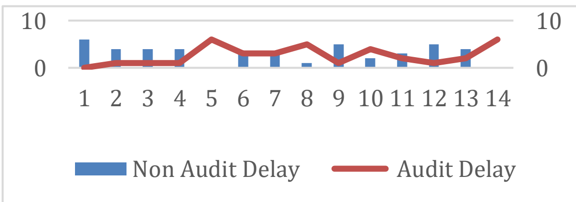

Figure 1. Audit Delay

From the chart above, it is known that there are Sharia Commercial Banks that have never experienced audit delay in the period 2015 to 2020, namely BCA Syariah, and there are Islamic Banks that have consistently experienced audit delays in the period 2015 to 2020, namely: Maybank Indonesia and BPD NTB Syariah. Several things can cause audit delay, including inadequate quality of financial statements, which still contains material misstatements in financial statements that will make decision-makers make fatal mistakes if they use the financial statements (Mahayani & Wirakusuma, 2019), intervention/limitation of scope or non-cooperation from the management of the entity to the data needs requested by the public accountant will also increasing the time in completing the audit process of the entity's financial statements (Elviani, 2017), the audit delay is also closely related to the audit carried out by the entity, in this case, the audit committee as the regulatory party of internal supervision (S. V. Siregar et al., 2011) and the role of the internal audit of the entity as the party that implements the internal supervision regulator (Prabowo & Marsono, 2013). Another opinion regarding the cause of audit delay is the complexity of the entity (Budisantoso et al., 2017) and the quality of auditors used by the entity (Hakim & Sagiyanti, 2018). A significant audit delay will impact the relevance of the accounting information in the entity's financial statements. In addition, there will be a negative stigma from users of financial statements, shareholders, and stakeholders in the entity's management. A factor that can suppress audit delay is the internal multiplication of entities; therefore, the entity audit committee has a role in the audit delay of entities. The results of previous research on the effect of the audit committee on the audit delay were in the studies conducted (Apadore & Mohd Noor, 2013), (Alshrife et al., 2016), (Gunarsa & Putri, 2017), (Baatwah et al., 2019) and (Habib et al., 2019) found that there was an influence between the audit committee on audit delay while different results were found in the study (Moses, 2016), (Mazkiyani & Handoyo, 2017), (Ovami & Lubis, 2018), (Roslia et al., 2019), and (Khoufi & Khoufi, 2018) found the absence of an audit committee's influence on audit delay.

H$_1$: The number of audit committee meetings affects the audit delay

Bank Indonesia Regulation Number regulates the internal audit function for general banking: 6/PBI/1999 concerning the Assignment of a Compliance Director and The Implementation of Standards for the Implementation of the Internal Audit Function of Commercial Banks, especially in article 10 paragraph (b) "making analysis and research in the field of accounting finance, operations, and other activities through direct examination and indirect supervision" paragraph (c) "identifying all the possibility to improve and enhance the efficiency of resources and funds" in 2019 is enhanced by the Regulation of the Financial Services Authority of the Republic of Indonesia (POJK) Number 1 / POJK.03 / 2019 which explains the Implementation of the Internal Audit Function in Commercial Banks, especially in article 11 paragraph (1) "SKAI activities include examination and evaluation of the Bank's activities at least regarding: the effectiveness, efficiency, and adequacy of internal control systems, risk management, and governance on an ongoing basis; reliability, effectiveness, and integrity of information management processes and systems, including relevance, accuracy, completeness, availability, and confidentiality of data; the Financial Services Authority's Regulation, including compliance with sharia principles for Islamic Banks and conventional commercial banks that have sharia business units; and the quality of organizational performance."

The results of previous research on the effect of internal audit on audit delay were in the research conducted (Hajiha & Rafiee, 2011), (Abbott et al., 2012), (Santiani & Muliartha, 2018), (Ratnasari & Yennisa, 2017) and (Habib et al., 2019) found that there was an influence between internal audit on audit delay while different results were found in the study (Mahendra et al., 2017), (Mutiah et al., 2021), (Riani et al., 2020), (Schmidt & Wilkins, 2011), and (Wan-Hussin & Bamahros, 2013) found that there was no influence between internal audit on audit delay.

H2: The size of the internal audit affects the audit delay

The complexity of the entity is undoubtedly the main problem that public accountants think about before entering into insurance agreements with clients or auditing. The more complex the entity will affect the number of days of assignment, the scope of the audit, the number of auditors needed, and the fee the entity will pay. The results of previous research on the influence of complexity on audit delay were in the research conducted (Pratiwi & Wiratmaja, 2018), (Darmawan & Widhiyani, 2017), (Ariyani & Budiartha, 2014), (S. F. Siregar et al., 2020) and (Fajarini, 2021) found that there is an influence between complexity on audit delay while different results were found in the study (Fatimah & Wiratmaja, 2018), (Bela et al., 2021), (Isnaeni & Nurcahya, 2021), (Angruningrum & Wirakusuma, 2013) and (Hasibuan &

Abdurahim, 2017) which found that there was no influence between complexity on audit delay.

H3: Entity complexity affects audit delay

Method

This type of research is quantitative research. The population in this study is Islamic Banks in Indonesia period 2015-2020, a total of 14 banks. Determinants of the sample in this study using a purposive sampling method. Pusposing sampling uses the criteria set by the survey (Sugeng, 2020). The criteria are a. Islamic banks that publish annual reports and audited financial statements for the fiscal years 2015 to 2020; b. Islamic Banks that do not merge, change their name and stop operations from 2015 to 2020; c. In their annual reports and audited financial statements, Islamic Commercial Banks present all the data needed for this study. Based on the specified criteria, the sample for this research is five Islamic Banks. Nine Islamic Banks do not meet the criteria. This research makes use of secondary data from the annual report of Islamic Banks period 2015-2020. The data source in this study was obtained through the official website below:

Table 2. Website Of Indonesia Islamic Banks

No	Islamic Banks	Website
1	PT. Bank Aceh Syariah	https://www.bankaceh.co.id
2	PT.BPD Nusa Tenggara Barat Syariah	https://www.bankntbsyariah.co.id
3	PT. Bank Muamalat Indonesia, Tbk	https://www.bankmuamalat.co.id
4	PT. Bank Victoria Syariah	https://www.bankvictoriasyariah.co.id
5	PT. Bank Jabar Banten Syariah	https://www.bjbsyariah.co.id
6	PT. Bank Mega Syariah	https://www.megasyariah.co.id
7	PT. Bank Panin Dubai Syariah, Tbk	https://www.paninbanksyariah.co.id
8	PT. Bank Syariah Bukopin	https://www.kbbukopinsyariah.com
9	PT. BCA Syariah	https://www.bcasyariah.co.id
10	PT. Bank Tabungan Pensiunan Nasional Syariah	https://www.btpnsyariah.com
11	PT. Bank Net Indonesia Syariah	https://www.aladinbank.id
12	PT. Bank Syariah Indonesia, Tbk	https://www.bankbsi.co.id

This study's data collection method is based on documentation. Documentation, primarily getting info that is already available or documented. The analytical approach consisted of panel data regression analysis and testing all hypotheses through multiple regression analysis, t-test, and testing the coefficient of determination.

Table 3. Operationalization of Variables and Measurement

Variabel	Indicatior	Major References
The Number of audit committee meetings	The number of audit committee meetings was calculated by adding up the meetings held by the audit committee during the study period.	(Suyono, 2018)
The Size of the internal audit	Internal audit size is the number of auditors/HR in the entity's internal audit division; data on internal audit size is obtained in this research by calculating the number of HR in the entity's internal audit division.	(Kallamu et al., 2015)
Entity Complexity	The number of entity branches is branch offices, sub-branch offices, and cash offices owned by the entity to support the entity's operational activities. In this study, the data on the number of entity branches is obtained by adding up the branch offices, sub-branch offices, and cash offices.	(Ananda, 2019)
Audit Delay	The number of days/time requisite by a public accountant to complete the audit process by using formula: Date of Book Closure - Date of Audit Report	(Gharibi & Geraeely, 2016)

II. Discussions

This study's findings are based on processing 30 financial reports from Islamic banks in Indonesia from 2015 to 2020, which are related to the number of audit committee meetings, the size of the internal audit, entity complexity, and audit delay. The results of descriptive statistics can be seen in table 4:

Table 4. Operationalization of Variables and Measurement

Variabel	N	Minimum	Maximum	Mean	Std. Deviation
The number of audit committee meetings	30	3.000000	25.00000	12.66667	6.727880
The size of the internal audit	30	2.197225	5.010635	3.507024	0.847789
Entity complexity	30	2.397895	6.507278	5.050216	1.267992
Audit delay	30	12.00000	150.0000	45.76667	29.39468

Table 4 shows that the number N = 30; the number of audit committee meetings has a minimum value of 3 and a maximum value of 25. The average number of audit committee meetings is 12,667, and the standard deviation is 6,7272880, which means that in the research period, audit committees in Islamic Banks in Indonesia run at least 12 meetings. Furthermore, the size of the internal audit has a minimum value of 2,197225 and a maximum value of 5,010635. The average size of the internal audit is 3,507024 and the standard deviation is 0.847789, which means that in the period of research size of the internal audit in Islamic Banks, Indonesia has at least 3 auditors. Entity complexity has a minimum value of 2,397895 and a maximum value of 6,507278, the average. Entity complexity is 5,050216 and the standard deviation is

1,267992, which means in the period of research. Entity complexity in Islamic Banks Indonesia has at least 5 branches. In the audit, the delay has a minimum value of 12 and a maximum value of 150. The average audit delay is 45,767 and the standard deviation is 29,39468, which means that in the research period, audit delays in Islamic Banks in Indonesia are at least 45 days.

The data normality test is used to determine whether the resulting errors have a normal distribution in a regression model. The normality test for the residual in this research used Jarque-Bera (JB) test, with a significance level used α= 0.05. For this research result of the Jarque-Bera (JB) test is 0.606710. And the probability value is 0.738337 or more excellent than the significance level of 0.05. This means that the normality assumption is met.

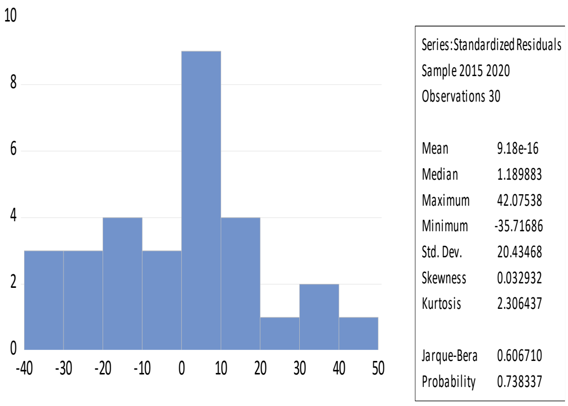

Figure 2. Normality Test

The multicollinearity test is one of the classic assumption tests to find correlations or relationships between independent variables. Only multicollinearity tests were carried out. Study models with several independent variables or predictors of two or more variables. A regression model can be good if the independent variables do not have a high correlation. The statistical tool that can be implemented to test multicollinearity barriers in this research model is the coefficient value between the variables, the Centered VIF value is less than 10, so this research model is said to have no multicollinearity. In table 5, the results of testing the correlation between the independent variables shows that the VIF value of each independent variable is smaller or less than 10. So, there is no correlation between the independent variables in this research model.

Table 5. Multicollinearity Test Result

Variabel	VIF	Info
The number of audit committee meetings	2,763	There is no multicollinearity
The size of the internal audit	1,719	There is no multicollinearity
Entity complexity	2,015	There is no multicollinearity
Audit delay	1,942	There is no multicollinearity

Furthermore, autocorrelation testing is carried out to determine whether there is a correlation or relationship between the residuals in one observation with other observations in the regression model. The statistical tool that can be used to determine the correlation between residuals in this study is the Durbin-Watson test. The detection of autocorrelation can be seen from the condition that the DW number below -2 means there is a positive autocorrelation, between -2 to +2 means there is no autocorrelation, and above +2 means there is a negative autocorrelation..

Table 6. Autocorrelation Test Result

Autocorrelation	Score	Info
Durbin-Watson stat	1.833.632	Autocorrelation Positif

Table 6 shows the results of the Durbin-Watson test. The value on the test output is 1.833.632, where the DW number is between -2 to +2. Like an outcome, it is possible to deduce that there is no autocorrelation. The heteroscedasticity test aims to see whether there is an inequality of variance in the residuals from one observation to another. The heteroscedasticity test in this study used the Harvey test, as presented in Table 7

Table 7. Heteroscedaticity Test Result

Info	Harveys's test
F-statistic	3.360.329
Prob(F-statistic)	0.013652
Obs* R-squared	0.516720
Prob. Chi-Square	0.362950

Linear regression analysis of panel data in this study used the fixed effect method. The selection of the fixed effect method as the panel data analysis method was previously tested through the Chow test and the Hausman test with various considerations. Finally, the expected effects method was chosen to test the panel data in this study. The following results are from panel data estimation using the fixed effect method.

Table 8. Panel Data Estimation Result of Fixed Effect Model

Variabel	Coefficient	Std. Error	t-Statistic	Prob.
Constant	1.130.153	1.220.164	0.926230	0.3644
The number of audit committee meetings	-1.585.653	0.912547	-1.737.612	0.0963
The size of the internal audit	1.266.996	3.559.469	3.559.507	0.0018
Entity complexity	-9.732.298	3.632.938	-2.678.906	0.0137

The result of panel data regression with the fixed effect model above obtained the following equation:

$$Y = 1.130.153 – 1.585.653\ X_1 + 1.266.996\ X_2 – 9.792.298\ X_3 + e$$

From the regression equation model above, it can be interpreted as follows: the value of the audit delay constant is 1,130,153, which means that if other variables in the regression model have a value of 0, then the magnitude of the audit delay value is 1,130,153. The number of audit committee meetings has a coefficient value of – 1,585,653, indicating that every decrease of 1 in The number of audit committee meetings will be followed by a decrease of – 1,585,653 audit delay. The size of the internal audit coefficient value of 1,266,996 indicates that every increase of 1 in The size of the internal audit will be followed by the addition of 1.2 days of audit delay. Entity complexity has a coefficient value of – 9,792,298 indicating that every decrease of 1 Entity complexity will be followed by a decrease of – 9,792,298 audit delay.

The determinant coefficient test (adjusted R2) was carried out to measure the extent to which the independent variables in this study consisted of the number of audit committee meetings, the size of the internal audit and entity complexity can explaining the dependent variable (audit delay) with 0.516720 or 51.67%. This shows that the independent variables, the number of audit committee meetings, the size of the internal audit and entity complexity are able to explain the audit delay of 51,67%. At the same time, the reaming 48.33% is influenced by other variables not included in this study.

A simultaneous significance test (F test) was conducted to test whether all independent variables in the study have a simultaneous effect on the dependent variable. Based on the F test, the probability value of the F-statistic has a Prob value of 0.013652. this shows that if the probability (F-statistic) < 0.05, that means it simultaneously affects the dependent variable. This study based on the F test shows that independent variables together affect audit delay in Indonesian Islamic Banks.

Testing the first hypothesis (H_1)

Based on table 8, The number of audit committee meetings has a significant level of 0.3644, which is bigger than 0.05, and the t-statistic is 0.926230, indicating the direction of a positive influence on audit delay. It can be said that The number of audit committee meetings has a positive effect but has not had a significant effect on audit delay. Then H1 is rejected.

Testing the second hypothesis (H_2)

Based on table 8, The size of the internal audit has a significant level of 0.0018, which is bigger than 0.05, and the t-statistic is 1.266.996, indicating the direction of a positive influence on audit delay. It can be said that The size of the internal audit has a positive effect and significant effect on audit delay. Then H2 is accepted.

Testing the second hypothesis (H_3)

Based on table 8, Entity complexity has a significant level of 0.0137, which is smaller than 0.05, and the t-statistic is -9.732.298, indicating the direction of a negative influence on audit delay. It can be said that entity complexity has a negative effect and a significant effect on audit delay. Then H3 is accepted.

Discussion

From the test results on the effect of the number of audit committee meetings on audit delay, it is known that the number of audit committee meetings does not affect audit delay. This study's results align with the study's results (Dwiyanti et al., 2022), which found no influence between audit delay and the number of meetings conducted by the audit committee. Research ((Pradnyadari Pemayun & Putra Astika, 2021) conveys the same thing that as much as the intensity of the audit committee meeting or meeting does not affect the audit delay. Research (Randy, 2011) states that audit committee meetings cannot intervene with public accountants in completing their assignments. Research (Susanto & Utama, 2022) states that the audit committee meeting does not conduct discussions that impact improving the quality of financial statements. Research (Agung et al., 2021) a high number of audit committee meetings will also not affect audit delay.

The results of this study contradict the research conducted by (Mutawaqila & Oktariza, 2018), which revealed a relevance between the intensity of meetings conducted by the audit committee to the audit delay experienced by the entity. Research conducted by (Al-Faruqi, 2020) also stated that organizing audit committee meetings that are pretty intense and quality can affect audit delays in auditing entity financial statements. The research (Fakri & Taqwa, 2019) stated that implementing a good quality audit committee meeting and discussions would produce policies that can improve the entity's internal control. Research (Anggraini & Praptiningsih, 2022) reveals that the audit committee sets internal audit policies; therefore, it must be more active in formulating audit policies in its meetings. Research (Paramitha & Setyadi, 2022) reveals that the audit committee has an essential role in appointing a Public Accounting Firm. If the audit committee leads to a Public Accounting Firm that needs improvement in experience and quality, it will undoubtedly cause audit delays.

The obligation to have an audit committee in the banking industry, especially for Commercial Banks, is regulated in the Financial Services

Authority (POJK) Regulation Number 55/POJK.03/2016 concerning implementing Governance for Commercial Banks. The audit committee's duties and responsibilities in the banking industry are also regulated in the same regulation, namely in article 47 paragraph (1), which requires the audit committee to monitor and evaluate the planning and implementation of audits as well as monitor the follow-up of audit results in order to evaluate the effectiveness of internal controls, including the adequacy of the financial reporting process. In paragraph (2), which reads, "in order to carry out the duties referred to in paragraph (1), the audit committee shall monitor and evaluate at least to: a. the implementation of the duties of the internal audit task force; b. conformity of audit implementation by public accounting firms with audit standards; c. conformity of financial statements with financial accounting standards; d. implementation of follow-up by the Board of Directors on the findings of the internal audit work unit, public accountants, and the results of supervision of the Financial Services Authority, in order to provide recommendations to the Board of Commissioners. Furthermore, in paragraph (3), the audit committee must provide recommendations regarding the appointment of a public accountant and a public accounting firm to the Board of Commissioners to be submitted to the GMS".

From the duties and responsibilities of the audit committee mandated by the Financial Services Authority (POJK) Regulation Number 55 / POJK.03 / 2016 concerning the Implementation of Governance for Commercial Banks, it can be seen that the audit committee is the party responsible for the implementation of adequate or sufficient internal control, monitoring and evaluating the planning and implementation of internal audits, the quality of the entity's financial statements and the implementation of audit findings from both internal auditors and external auditors and play a role in providing recommendations for the appointment of a Public Accounting Firm used to conduct an audit of the entity's financial statements. Still in the Financial Services Authority (POJK) Regulation Number 55/POJK.03/2016 concerning the Implementation of Governance for Commercial Banks, it is regulated regarding the audit committee meeting as stated in article 50 paragraph (1) which reads "committee meetings are held under the needs of the Bank. Subsection (2) which reads "meetings of the audit committee and risk monitoring committee may only be held if it is attended by at least 51% (fifty-one per cent) of the total committee members including 1 (one) independent commissioner and 1 (one) independent party.

However, the length of the audit delay is determined by the audit procedures carried out by the independent auditors, the adequacy of the information obtained by the independent auditors and the scope of the audit. Thus, audit delay cannot be intervened by the audit committee of entities or other parties. The findings of this study support the compliance theory initiated by Stanley Milgram in 1963, which states that a profession will comply with the code of ethics and work standards that bind the profession.

From the test results on the effect of the size of the internal audit on audit delay , it is known that the size of the internal audit does not affect audit delay. This study's results align with the study's results (Putri & Djamhuri, 2019), which found that the size of the entity's internal audit can affect audit delay. Research (Gamar & Djamhuri, 2015) found that the larger the size of the entity's internal audit, the better the internal control of the entity will affect the determination of the scope of the external auditor's audit. Research (Wahyu et al., 2015) found that better internal control will shorten audit delays. The study (Putra et al., 2017) found that external auditors will first study the reports of internal auditors of entities to determine how broad the scope of examinations will be carried out on the financial statements of entities. Research (Sagara, 2015) found that the small size of the internal audit will affect the creation of adequate internal control, so it impacts the quality of good financial statements.

The results of this study contradict the research conducted by (Valencia et al., 2022) which revealed that there was no influence between the size of the entity's internal audit on the audit delay experienced by the entity. Research (Ratnasari & Yennisa, 2017) found that the size of the internal audit is independent of audit delay. Research (Mahendra et al., 2017) the number of internal auditors needs to reflect the quality of internal control in the entity. Research (Riani et al., 2020) the size of internal auditors does not affect external auditors to reduce the scope of their audits. Research (Sopi & Nafi'ah, 2022) found that the evidence for implementing external auditor professionalism is not to reduce the scope of audits in entities with many internal auditors.

The obligation to exist internal auditors in the banking industry, especially for Commercial Banks, is regulated in the Financial Services Authority (POJK) Regulation Number 55/POJK.03/2016 concerning the Implementation of Governance for Commercial Banks, especially in article 54 paragraph (1) which reads "Banks are required to implement the internal audit function effectively based on the requirements and procedures as stipulated in the assignment of compliance directors) and the implementation of standards for the implementation of the internal audit function of commercial banks. In paragraph (2) which reads that in order to effectively carry out the internal audit function, the Bank is obliged to establish an internal audit work unit that is independent of the operational work unit. In paragraph (3) which reads that the internal audit work unit as referred to in paragraph (2) must compile and update work guidelines and systems and procedures, as well as provisions governing the assignment of compliance directors and the application of standards for the implementation of the internal audit function of commercial banks".

Professionally a public accountant can use the results of the work of the internal auditor of the entity as long as the work of the internal auditor has been assessed for its adequacy and quality and its conformity with the audit work received by the public accountant. In Audit Standard (SA) 610 on the Use of Internal Auditor Work, as stated in paragraph 11, reads that in order for external auditors to use specific work of internal auditors, external auditors must evaluate and carry out audit procedures for such work to determine the adequacy of such work for external audit purposes.

By the provisions outlined in paragraph 8, which reads the external auditor shall determine: letter a, which reads whether the work of the internal auditor is sufficient for the audit, and letter b which reads if sufficient, the planned impact of the work of the internal auditor on the nature, time, or extent of the procedures of the external auditor. To assess the potential implementation of internal auditors' work, it is necessary to evaluate the work of internal auditors as stated in paragraph 9, letter a, which reads objectivity of the internal audit function; letter b, which reads technical competence of internal auditors; letter c which reads whether the work of the internal auditor will be carried out with professional care and prudence; and the letter d which reads whether communication between internal auditors and external auditors will be effective. Then external auditors can use internal auditor reports reducing the scope of audits.

The findings of this study support the theory of supervision proposed by Goerge R. Terry in 1958, which states that the supervisory function is the most critical element in the management function where with the creation of adequate supervision, the planning, organization and implementation of company objectives will be achieved.

From the test results on the effect of entity complexity on the audit delay , it is known that the number of branches does not affect the audit delay. This study's results align with the research (Fajarini, 2021), which found that the number of branches can affect audit delay. Research (S. F. Siregar et al., 2020) found that the larger the scope of examination caused by a large number of examination samples (branch offices) will extend the audit delay. Research (David M & Butar, 2020) found that the completion of the audit will be long enough if the company's branches are many because external auditors must be careful in conducting examinations of consolidated financial statements. Research (Muna & Lisiantara, 2021) found that the number of branches is an indicator of the complexity of the inspection object, so it will affect audit delay. Research (Dwiyanti et al., 2022) found that the number of branches determining the audit scope and scope will affect audit delay.

The results of this study contradict the results of the study (Bela et al., 2021), which revealed that the complexity of the entity does not affect the audit delay experienced by the entity. Research (Isnaeni & Nurcahya, 2021) found that using auditors who specialize in the examination object industry, even with a high level of complexity, will not extend the audit delay. Research (Fatimah & Wiratmaja, 2018) high complexity will only affect audit delay if the external auditor understands the business process of the examination object. External auditors who conduct audits on the second engagement certainly have adequate knowledge of their client's business processes. Research (Hasibuan & Abdurahim, 2017) the complexity of the examination object will not affect the audit delay if it uses qualified external auditors because a qualified Public Accounting Firm will develop its SDM with adequate competence. Research (Manajang & Yohanes, 2022) found that using external auditors with sufficient experience will certainly shorten audit delays even though the company's complexity is relatively high.

Research (Utami & Nazar, 2021) states that in determining the scope of the audit, the auditor will consider the complexity of the audit, and the public accountant will consider the number of branches owned by the company. Research (Zielma & Widyawati, 2019) found that external auditors will require long audit delays in entities with high complexity. Research (Sibuea & Arfianti, 2021) states that high complexity will prolong audit delays.

The findings of this study support the compliance theory initiated by Stanley Milgram (1963). This theory is a condition where a person obeys a predetermined order or rule. A public accountant must comply with regulations, be it laws and regulations, namely Law number 5 of 2011 as well as Management Regulations, Code of Ethics and Audit Standards in carrying out their work.

III. Conclusion

Based on the study's results, it was found that the number of audit committee meetings did not affect the audit delay, indicating that the size of the number of audit committee meetings would not affect the increase or decrease in audit delay. The size of the internal audit affects the audit delay because external auditors will reduce the scope of their audit if they use the results of the entity's internal audit work. Thus, the more the internal audit size will affect the entity's audit delay. Entity complexity affects audit delay this is because the more significant the complexity of the entity, the greater the scope of the audit that will be carried out by the external auditor, which will extend the audit delay.

It is recommended that Indonesia Islamic Banks pay attention to the size of the internal audit and the addition of branches because, based on the results of this study, both the size internal auditing and the number of branches affect the audit delay experienced by Indonesia Islamic Banks. This can also be one of the considerations in conducting an evaluation of the internal audit owned by Indonesia Islamic Banks because of the significant role of the internal auditor in the audit delay. The branch owned by Indonesia Islamic Banks is also the cause of prolonged audit delays. Future researchers it is expected to add other variables, such as external auditor specialization and audit fees, or build research models that can reduce audit delay in Indonesian Islamic Banks.

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