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Detecting financial statement audit quality factors in companies registered on the Jakarta Islamic Index (JII) period 2018-2022

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Abstract

This study aims to determine the factors that affect the quality of financial statement audits in companies listed on the Jakarta Islamic Index (JII) for the 2018-2022 period. This research uses a descriptive method with a quantitative approach. The type of data used in this study is in the form of quantitative data that is calculated directly. The data source is secondary in the form of annual financial statements published by each company listed in the Jakarta Islamic index (JII) for the 2018-2022 period. In this study, the population is companies listed in the Jakarta Islamic Index (JII) for the 2018-2022 period. There are 30 companies that make up the population in this study. The sampling method in this study used purposive sampling techniques. Then test the data using logistic regression. The results showed that the audit delay variable showed that there was no partial influence on audit quality. The audit fee shows that there is no partial influence on audit quality. Audit delay and audit fee show that there is no simultaneous effect on Audit Quality.

Introduction

The Jakarta Islamic Index Co, mainly abbreviated as JII, was developed on July 3 2000. The Jakarta Islamic Index (JII) aims to increase trust and provide many benefits for Sharia investors. The Jakarta Islamic Index (JII) is an Indonesian stock index that calculates the average of highly liquid Sharia stocks. Then, the Jakarta Islamic Index (JII) has an index with 30 shares that comply with sharia (Jabar & Cahyadi, 2020). Companies listed in the Jakarta Islamic Index (JII) are issuers that have passed the selection based on Islamic sharia principles set by the Financial Services Authority (OJK) and the National Sharia Council (DSN-MUI). The condition of these companies is generally financially stable, with a transparent ownership and management structure, and they conduct business activities that do not conflict with Sharia values, such as avoiding involvement in businesses related to gambling, alcohol, usury, or other haram products. In addition, companies in the JII tend to exhibit good financial performance and strong corporate governance, as only those with high liquidity and large market capitalization are eligible for inclusion in this index. The advantage of JII lies in its strict and ethics-based selection process, thus providing additional assurance for investors who want to invest in halal and sustainable products.

This index also provides a stable investment alternative and tends to be more resilient to market turmoil, as companies with strong fundamentals support it. Thus, JII not only reflects compliance with Sharia principles but also becomes an indicator of quality and trust in the Sharia capital market in Indonesia. Crucial it is for businesses to examine financial records. To form an opinion regarding the fairness of the financial accounts, an audit is a rigorous and systematic study

of bookkeeping records, supporting documentation, and financial reports previously created by management by an impartial third party (Ardianingsih, 2021). If an audit completed by an auditor satisfies recognized auditing standards, it is considered high quality. This set of 10 auditing standards, presented as an Auditing Standards Statement, serves as a reference for auditors doing audits of historical financial reports (Susilo & Widyastuti, 2015).

Audit quality is one of the main pillars that auditors must maintain in carrying out audit services. Because the quality of this audit can determine the amount of accuracy of a financial report in presenting information to external parties of the company which will later be used as a decision maker (Aritonang & Darmawati, 2022). De Angelo defines audit quality as market value profitability, or the finding and reporting of material errors by the auditor in the financial statements (Aulia & Triani, 2019). The profitability of this audit quality comes from the auditor's discovery and reporting of a financial accounting system infraction. According to Puspita and Utama (2016), a major Public Accounting Firm (PAF), sometimes referred to as a public accounting firm, aims to offer higher audit quality than a small Public Accounting Firm (PAF).

A public accounting firm (PAF) can be classified as large or small depending on whether it is associated with one of the Big Four accounting firms, has branches, serves large clients, and employs more than 25 professionalsIn contrast, the size of the KAP is said to be small if it is not affiliated with the big four, does not have a branch office, and its clients are small companies, and the number of professionals is less than 25 people (Aprianti & Hartaty, 2016). One factor that leads a corporation to switch auditors is the size of the Public Accounting Firm (PAF). According to Andriani et al., (2020), the size of the Public Accounting Firm (PAF) may serve as a baseline for evaluating the quality of audits.

Audit fees and delay are two elements affecting audit quality (Damayanti, 2022; Permatasari & Saputra, 2021; Sihombing & Silaban, 2023). The time needed to review the company's financial records and create an audit report is known as the audit delay, according to Ashton et al. in Puspitasari (2016). This time is measured from the end of the company's closing year to the day the audit report is released (Puspitasari & Latrini, 2014). The length of the audit delay suggests that the information provided is current, and outdated information indicates that the audited financial report is of low quality. As a result, delays in the auditor's audited financial report submission to the company may impact the report's information quality (Kuswanto & Manaf, 2015).

Besides the audit delay, the audit fee also influences the auditor's decision to provide an audit opinion (Andriani et al., 2020; Fauziyyah & Praptiningsih, 2020; Hartadi, 2012). *Audit fees* are an honorarium charged by public accountants to auditee companies for audit services carried out by public accountants on financial reports (Hasan, 2017). This audit fee is determined when the audit takes place. When auditors receive fees from clients based on their duties, an auditor must remember to remain independent (Widiastuty & Febrianto, 2010). In the sense of not taking sides with the client and reporting or detecting fraud, it must be free from the influence of the fees received because parties other than the client primarily utilize the audit results. If a company gives an auditor a higher fee, then the auditor also increases audit hours to improve monitoring or audit quality (Watkins et al., 2004).

This investigation was carried out due to discrepancies in the findings of other studies; specifically, Damayanti (2022) study indicates that audit quality is impacted by audit delay. This is because an incomplete audit report will result in low audit quality, and an incomplete audit report will result in higher audit quality. In the meantime, audit quality is unaffected by audit fees. This is because the amount of the Audit Fee paid to or received by an auditee does not significantly affect the audit's quality and does not ensure that it will be of high calibre. This is in contrast to studies by Sitompul et al. (2021), which demonstrate that audit quality and delay are unaffected by one another. This is because businesses typically publish their audit findings in about the same amount of time—80 days. Meanwhile, the audit fee in this study benefits audit quality as a larger fee will motivate the auditor to perform better and produce higher-quality work.

Literature Review

The Effect of Audit Delay on Audit Quality

Audit delay refers to the length of time it takes for an auditor to complete the audit process after the end of the company's financial year (Super & Shil, 2019). Audit delays can affect audit quality because delays can reflect problems in the audit process, such as difficulties in obtaining audit evidence, complexity of transactions, or even potential manipulation of financial statements (Shin & Kim, 2002). The high quality of audits is characterized by accuracy, timeliness, and delivery of reports. Therefore, disproportionately delayed audits can reduce the relevance of audited financial information and reduce the level of trust of financial statement users. Previous research supports the relationship between audit delay and audit quality. One study by Knechel and Sharma (2012) showed that shorter delay audits are usually associated with higher quality audits because they reflect the efficiency and competence of the auditors. However, on the other hand, delays that are too short can also indicate a less in-depth audit. Research by Habib and Bhuiyan (2011) found that industry-specialist auditors tend to produce higher quality audits and shorter delay audits, which suggests that auditors' expertise can minimize delays without sacrificing quality. Research by Blankley et al. (2014) found that audit delay correlates negatively with audit quality, especially in the context of going concern audits, where delays are often a negative signal regarding the client's financial condition. Thus, the relationship between audit delay and audit quality is complex and contextual. Audit delays that occur due to more thorough audit procedures can improve audit quality, but if inefficiencies or external obstacles cause the delay, it reduces audit quality.
H1: Audit delay has a negative effect on audit quality

The Effect of Audit Fees on Audit Quality

Audit fees are often used as an external indicator of audit quality (He et al., 2017). The higher the fee paid, the greater the opportunity for the auditor to allocate additional resources, such as more hours worked, senior auditor engagement, and the use of advanced technology. A meta-analysis by Hartaty and Dianawati (2024) combined many studies from developed and developing countries, found that audit fees positively and significantly correlated with audit quality, and this effect was stronger when larger fees were allocated to the right aspects of audit quality. In addition, an empirical study in Australia by Hossain (2020) discussed abnormal audit fees, fees that exceed normal levels based on client risk and showed that these fees are positively related to auditor independence, decreased discretionary accruals, and lower likelihood of going-concern opinions; All of these things point to an improvement in audit quality. A study in Research in Austria (2025) after EU audit reform found that increased fees, mainly as compensation for more in-depth audit efforts and risk premiums, were associated with decreased discretionary accruals and fewer restatements. This confirms that fees reflecting higher audit inputs also increase audit quality outputs (Graschitz & Steller, 2025). However, not all research is consistent. For example, a study in Makassar (Indonesia) found that audit fees have a negative influence on audit quality, even though they are insignificant, allegedly due to high audit risk and time budget pressures eroding auditor independence.
H2: Audit fees have a positive effect on audit quality

Research Methods

This study employs a quantitative technique in conjunction with a descriptive strategy. This study clarifies how two research variables—the audit fee (X2) and the audit delay (X1)—affect the audit quality (Y). The method then shifts to quantitative research since it processes data from numerical data from the firm's financial reports. Quantitative data, computed directly and often consisting of information or justifications stated in numerical form, is the data employed in this study. The audit

delay and audit fees extracted from audited Annual Financial Reports serve as the quantitative data for this study. The secondary data source consists of yearly financial reports for the 2018–2022 period released by every firm included in the Jakarta Islamic Index (JII). The analysis stage begins with a descriptive test to describe the characteristics of the data, followed by a multicollinearity test to ensure that there is no high correlation between independent variables. Furthermore, a logistic regression test was conducted to determine the impact of each independent variable on the likelihood of achieving high audit quality. The regression results were analyzed through significance values and odds ratios to assess the strength and direction of the variable's influence. The findings of this analysis serve as the basis for concluding how audit delay and audit fees impact the quality of audits in the companies that comprise the research sample.

Companies included on the Jakarta Islamic Index (JII) for the years 2018–2022 comprise this study's population. The population of this study consists of thirty firms. This study's selection strategy employs a purposive sampling methodology, guaranteeing that the population selected for the research sample satisfies the researcher's intended criteria.

Table 1. Sample Criteria

No	Company criteria	Number of companies
1	Companies registered with JII during the research period	30
2	Inconsistent companies during the research period	(17)
3	Companies that do not present Audit Fees in their financial reports during the research period	(4)
Number of Research Samples		9
Number of Years of Research		5
Total Research Data		45

Based on the criteria in Table 1, the population in this study was 30 companies registered with JII, while the number of samples used was 9 companies. So, the researchers obtained a research sample with a total of 45 data using the 2018-2022 research period on companies listed on the Jakarta Islamic Index (JII).

Table 2. Company Sample List

No	Company Code	Company Name
1	ANTM	Aneka Tambang Tbk.
2	BRPT	PT. Barito Pasific
3	EXCL	PT. XL Axiata Tbk.
4	INCO	PT. Vale Indonesia Tbk.
5	KLBF	Kalbe Farma Tbk.
6	PTBA	Bukit Asam Tbk.
7	TLKM	Telekomunikasi Indonesia (Persero) Tbk.
8	UNVR	Unilever Indonesia Tbk.
9	WIKA	Wijaya Karya (Persero) Tbk

Results and Discussion

Descriptive Statistics

The descriptive statistical analysis in this research consists of minimum, maximum, average, standard deviation values and the total amount of data. This data is managed using SPSS Statistics 21. The descriptive statistics for these variables are presented in Table 3.

Table 3. Descriptive Statistical Analysis

	N	Minimum	Maximum	Mean	Std. Deviation
X1	45	29	146	69.96	25,937
X2	45	20.62	27.66	22.3659	1.45778
Y	45	0	1	0.89	0.318
Valid N (listwise)	45				

Source: Processed data (2023)

Based on the Table 3, the N value shows the total amount of data used in this research as 45 data. This was taken from the number of samples during the 2018-2022 period. The reduction between the audit report date and the book closing date measured the results of descriptive statistical analysis of Audit Delay. Table 3 shows that the minimum value is 29.00, the maximum value is 146.00, the mean value is 69.96, and the standard deviation value is 25.937. Based on the analysis, the company PT. Unilever Indonesia Tbk. In 2019, the audit report was completed in a short period, namely 29 days. Meanwhile, the company that will have an audit report for a long time is PT—2019, with 146 days.

The results of the descriptive statistical analysis of Audit Fees are calculated based on the company's agreed amount of professional Public Accounting services each year. Then, it will be calculated using the natural logarithm. Table 3 shows that the minimum value is 20.62 with a maximum value of 27.66, a mean value of 22.3695, and a standard deviation value of 1.45778. The company with the highest audit fee is PT. Wijaya Karya (Perseo) Tbk. in 2021 amounting to IDR 1,025,000,000,000. Likewise, with low audit fees, it is still the same company, namely PT. Wijaya Karya (Perseo) Tbk. in 2018 amounting to IDR 900,919,800.

Results of descriptive statistical analysis of Audit Quality as measured using the dummy variable method with a minimum value of 00, a maximum value of 1.00, a mean value of 0.89, and a standard deviation value of 0.318. A value of 0 indicates that the company does not use a Big Four PAF, and a value of 1 indicates that the company uses a Big Four PAF. The following companies use the Big Four PAF services, namely PT. Aneka Tambang Tbk. (ANTM), PT. Barito Pacific (BRPT), PT. XL Axiata Tbk (EXCL, PT. Vale Indonesia Tbk. (INCO), PT. Kalbe Farma Tbk. (KLBF), PT. Bukit Asam Tbk. (PTBA), PT. Telekomunikasi Indonesia (Persero) Tbk. (TLKM), PT. Unilever Indonesia Tbk (UNVR).

Logistic Regression Analysis

Feasibility test

Table 4. Hosmer and Lemeshow Test

Step	Chi-square	Df	Sig.
1	10.019	7	0.188

Source: Processed data (2023)

Given the results of the Hosmer and Lameshow goodness of fit test (a regression model feasibility test), the significant value of 0.188, or a value larger than 0.05, is described in Table 4. Thus, based on the appropriateness of the observation data, it can be argued that this regression model is appropriate and capable of predicting observation values. Therefore, further analysis can be done using this model.

Overall Test

The second step is to assess the entire regression model. Table 5 shows the feasibility test by paying attention to the numbers at -2LL (block number = 0) and -2LL (block number = 1).

Table 5. Iteration History 0

	Iteration	-2 Log likelihood	Coefficients Constant
Step 0	1	32.791	1.556
	2	31.428	1.995
	3	31.395	2.077
	4	31.395	2.077
	5	31.395	2.077

Source: Data processing results (2023)

Table 6. Iteration History 1

Iteration		-2 Log likelihood	Coefficients		
			Constant	X1	X2
Step 1	1	32.643	0.234	-0.002	0.064
	2	31.170	-0.803	-0.003	0.135
	3	31.118	-1.541	-0.004	0.175
	4	31.118	-1.625	-0.004	0.179
	5	31.118	-1.626	-0.004	0.179

Source: Processed data (2023)

Table 5 and 6 explain that table -2LL block number = 0 shows the value of -2log likelihood without being influenced by the independent variable, namely 31,395. Meanwhile, in the table, when all the data is entered, -2LL block number = 1 has decreased, namely with a value of 31,118. This decrease indicates a better regression model, in other words the hypothesis fits the data.

Coefficient of Determination

Table 7. Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	31.118a	0.006	0.012

Source: Processed data (2023)

Table 7 shows that just 1.2% of the variability of the dependent variable can be explained, with 98.8% of the variability being explained by variables not included in the research model. The Nagelkerke E Squere value of 0.012 illustrates this.

Clarification Matrix

Table 8. Classification Table

Observed			Predicted		
			Y		Percentage Correct
			0	1	
Step 1	Y	0	0	5	0.0
		1	0	40	100.0
	Overall Percentage				88.9

Source: Processed data (2023)

Table 8 demonstrate that the regression model's predictive ability to forecast a company's likelihood of experiencing audit quality with a non-Big Four PAF is zero percent. This indicates that none of the five firms that encounter non-Big Four PAFs are anticipated by the regression model to see audit quality with non-Big Four PAFs. However, the corporate model that uses the

Big Four PAF to assess audit quality has a 100% predictive value, indicating that up to 40 organizations utilize this regression model to assess audit quality.

Hypothesis Testing Model

Table 9. Variables in the Equation

		B	S.E	Wald	Df	Sig.	Exp(B)
Step 1a	X1	-0.004	0.020	0.041	1	0.839	0.996
	X2	0.179	0.371	0.234	1	0.629	1.196
	Constant	-1.626	8.219	0.039	1	0.843	0.197

Source: Processed data (2023)

Based on the Table 9, the regression model formed is as follows:

$$\text{Ln}\frac{\text{Quality}}{1-\text{Quality}} = -1.626 + -0{,}004\text{AD} + 0{,}179\text{LnFee} + \epsilon$$

Table 9 shows the results of the logistic regression test with a logistic regression constant value of -1.626 and an odds ratio value of 0.197. The regression coefficient value for the Audit Delay variable is -0.004 and the odds ratio is 0.996. Meanwhile, the regression coefficient value for the Audit Fee variable is 0.179 and the odds ratio is 1.196.

Wald test

This test was carried out to test whether Audit Delay and Audit Fees partially influence audit quality. The following is a description of the test results, namely:

1. The Audit Delay variable has a Wald value of 0.041 with a significance of 0.839 which is greater thanα(5%). Because the significant value is greater, the hypothesis is not accepted, which means that Audit Delay partially has no effect on audit quality.
2. The Audit Fee variable has a Wald value of 0.234 with a significance of 0.629 which is greater thanα(5%). Because the significant value of audit fees is greater, the second hypothesis is rejected in the sense that audit fees partially have no effect on audit quality.

Omnibus Test of Model Coefficient Test

Table 10. Omnibus Test of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	0.277	2	0.870
	Block	0.277	2	0.870
	Model	0.277	2	0.870

Source: Data processing results, 2023

Table 10 shows that the Chi-Squere value is 0.277 with a df of 2 and a significance of 0.870, which is a value greater thanα(5%) then Ho is accepted and Ha is rejected and it can be concluded that simultaneously Audit Delay and Audit Fee have no effect on audit quality.

Discussion

Analysis of the effect of audit delay on audit quality

As determined by the logistic regression test, the audit delay regression coefficient is 0.004 with a significance of 0.839, more significant than α (5%). Thus, it can be said that the first hypothesis—that is, audit quality in firms included in the Jakarta Islamic Index (JII) is unaffected by audit delays—is refuted. Reports on the quality of audits are not always provided on schedule. The quality

of the audit is unaffected by this audit delay. No matter how long the audit takes, it will not impact the quality of the final audit since the outcome relies on the auditor's independence, not on how long the audit is conducted. The only firm affected by a delay is the one that is thought to be having financial difficulties, but the caliber of the produced audit is unaffected. The findings of this study support earlier studies (Herianti & Suryani, 2016; Rakha & Sofia, 2022; Sihombing & Silaban, 2023) that found no relationship between audit quality and audit time. This finding contradicts Dastri's (2016) argument, which contends that the audit's quality would suffer from delays in disclosing audit findings. According to particular academics, audit delays have an impact on audit quality. One such study is that of Azzahra (2022). Audit quality will rise when the financial reports are audited on schedule and without any delays. In addition, the outcomes of audit reporting might provide the most relevant and comprehensive data.

Analysis of the influence of audit fees on audit quality

According to the aforementioned logistic regression test findings, the audit fee regression coefficient coefficient is 0.179 with a significance of 0.629, which is more than (5%). This means that the second hypothesis is not supported, i.e., audit quality in firms listed on the Jakarta Islamic Index (JII) is unaffected by the audit fee variable. The findings of this study are consistent with those of Idawati (2018) and Nainggolan (2021), who found that the amount paid to a business for audit services provided to PAF serves as a proxy for audit fees. This implies that the amount of the audit cost will not raise or even lower the caliber of the audit. The amount the business has to pay for someone's services cannot be used as a yardstick to determine whether or not the audit findings are deemed high-quality. Since audit quality is mainly determined by an auditor's attitude, regardless of whether they are independent and have a professional demeanor, it is not influenced by the amount of the audit fee that the firm pays. On the other hand, the findings of this study run counter to the hypothesis put forward by Watkins et al. (2004), which holds that when an auditor receives a more significant pay from a business, they would likewise increase the number of audit hours in order to enhance monitoring or audit quality. Researchers such as Damayanti and Aufa (2022) have suggested that the audit fee impacts audit quality. They have suggested that the greater the money charged to auditors, the better the caliber of the resultant audit. High fees often inspire auditors to perform at their best.

Conclusion

Based on the results of research on Audit Delay and Audit Fees on Audit Quality, conclusions can be drawn, the results of the analysis of the Audit Delay variable (X1) show that partially there is no influence on Audit Quality (Y). The results of the analysis of the Audit Fee variable (X2) show that partially there is no influence on Audit Quality (Y). The results of the analysis of the Audit Delay (X1) and Audit Fee (X2) variables show that they do not simultaneously have an effect on Audit Quality (Y). Companies in JII generally have a higher level of compliance with sharia principles, good corporate governance, and transparency than companies in other indices. This can cause the audit quality in JII companies to tend to be at a stable and high level, so variables such as audit delay and audit fees do not have a significant influence. In other words, the stricter characteristics of JII in the selection of issuers and the emphasis on business ethics can be factors that moderate or even neutralize the influence of audit delays and audit fees on audit quality. Therefore, these findings indicate that the results of the study may not be fully generalizable to all public companies in Indonesia, as the companies in JII have unique characteristics that distinguish them from other indices.

During the research process, the researcher realized that there were many limitations in the preparation, therefore the author suggested several things for future researchers for further research to add or use more varied independent variables such as company size, auditor reputation,

auditor competence and independence which would later be able to explain about audit quality even better. It is recommended that further research expand the research sample by adding an observation period so that the results obtained are more accurate. Expanding research objects such as ISSI, JII70, IDX MES BUMN 17, IDXSHAHGROW or PAF so that they can provide the latest picture of audit quality.

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