THE INFLUENCE OF THE ROLE OF INTERNAL AUDITOR, INTERNAL CONTROL AND ACCOUNTING INFORMATION SYSTEMS ON THE AUDIT DELAY
(Case Study at a Public Accounting Firm in DKI Jakarta)

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Abstract - *This study aims to determine the effect of the role of internal auditors, internal control and accounting information systems on audit delay.*

This study used an associative research strategy and quantitative methodology through a survey with SPSS 26. The population of this study were all external auditors working at the Public Accounting Firm in DKI Jakarta. The sample was determined based on the convenience sampling method, so that a sample of 11 KAP was obtained. The type of data in this study uses primary data and questionnaires. In this study, the classical assumption test, data quality test, hypothesis testing and assessment were carried out through multiple linear regression analysis, determination coefficient (R2), partial test (t test) and simultaneous test (f test).

The results of the study prove that (1) Partially the Internal Auditor has no significant effect on Audit Delay, (2) Internal Control has a significant effect on Audit Delay and (3) the Accounting Information System has no significant effect on Audit Delay.

*Keywords***:** *Internal Auditor, Internal Control, Accounting Information System, Audit Delay*

Abstrak – *Penelitian ini bertujuan untuk mengetahui pengaruh peranan auditor internal, pengendalian internal dan sistem informasi akuntansi terhadap audit delay.*

Penelitian ini menggunakan strategi penelitian asosiatif dan metodologi kuantitaif melalui survey dengan SPSS 26. Populasi dari penelitian ini adalah seluruh auditor eksternal yang bekerja di Kantor Akuntan Publik di DKI Jakarta. Sampel ditentukan berdasarkan metode convenience sampling, sehingga didapatkan sampel sebanyak 11 KAP. Jenis data dalam penelitian ini menggunakan data primer dan kuisioner. Dalam penelitian ini dilakukan uji asumsi klasik, uji kualitas data, pengujian hipotesis dan penilaian melalui analisis regresi linear berganda, koefisien determinasi (R2), uji parsial (Uji t) dan uji simultan (uji f).

Hasil penelitian membuktikan bahwa (1) Secara parsial Auditor Internal tidak berpengaruh signifikan terhadap Audit Delay, (2) Pengendalian Internal berpengaruh signifikan terhadap Audit Delay dan (3) Sistem Informasi Akuntansi tidak berpengaruh signifikan terhadap Audit Delay.

Kata Kunci: *Auditor Internal, Pengendalian Iinternal, Sistem Informasi Akuntansi, Audit Delay*

I. INTRODUCTION

The submission of audited financial statements is an important and beneficial matter for interested parties as a result of the current rapid development of the capital market in Indonesia (Primantara dan Rasmini, 2015: 1001). Where companies that have gone public are required to submit to the public audited financial reports that have been audited by an independent auditor as a guarantee for the reliability of the financial statements, within a certain period of time and if the company is late in submitting the audited financial statements, administrative sanctions are given in accordance with the Decree of the Chairman of BAPEPAM and LK regulation number X.K.2 (Praptika dan Rasmini, 2016: 2052). The useful value of the information in the financial statements, can be measured based on the timeliness of the publication of financial statements which is recommended not to exceed 90 days from the balance sheet date (Karang et al., 2015: 474). This delay in completing the audit of financial statements is called the Audit Delay (Miradhi dan Juliarsa, 2016: 391).

Publication of financial statements is considered an Audit Delay if the financial statements are submitted to the public beyond a predetermined time limit, which is calculated from the number of days from the closing date of the company's annual book on December 31 to the date the audit report is signed (Pawitri dan Yadnyana, 2015: 216). Administrative sanctions on publicly traded companies that are late for the publication of financial statements calculated from the end of the third month after the date of the annual financial statements are required to pay an amount of IDR 1,000,000 per day and with a maximum administrative sanction of IDR 500,000,000 in accordance with the provisions of BAPEPAM and LK

The role of the Internal Auditor is one of the things that affects the quality of financial reports, where the role of the internal auditor evaluates and provides assurance that the accounting process is carried out in accordance with accounting standards also helps the organization achieve its objectives by providing quality assurance on financial reports, so that the Internal auditors can maximally minimize errors and irregularities in the presentation of financial information that will later be published (Putra et al., 2017: 160). Internal control has an important role in the company because it is a policy and procedure that will be designed to provide confidence that the organization has succeeded through effective and efficient activities, the accuracy of accounting processes, assets,

and compliance with invitation regulations so that companies controlling its internal control make it easier submission of audited financial statements due to audit evidence obtained from complete and competent accounting data (Tawaqal dan Suparno, 2017: 128). In addition to the role of internal auditors and internal control, currently the use of accounting information technology can also improve the quality of financial reports because the delivery of information is fast and accurate and can minimize errors in the process of financial data. The sophistication of information technology will affect the ease and accuracy of the presentation of financial information, especially supported by quality human resources (Azlan et al., 2015: 189).

Previous research has found empirical evidence regarding audit delay such as Mahendra dan Widhiyani (2017) examined the effect of GCG, Auditor Opinion and Internal Auditor on Audit Delay at Telecommunication Companies on the IDX. The results showed that the internal auditor has an effect on audit delay. However, it is different from research Juwita et al., (2020) who examined the effect of the audit committee and internal audit on the Audit Report Lag with KAP size as a moderating variable. With a research sample of companies listed on the IDX in 2015 - 2018, the results of the study indicate that the Internal Auditor has failed to influence the Audit Report Lag. Then other researchers Nufita (2017) which examines the factors that affect the Audit Report Lag, using a sample of consumer goods companies in 2010 - 2015. The results of the study indicate that internal control has an effect, although it is not significant, but simultaneously the variables under study have a significant effect on Audit Report Lag. This is inversely related to research Prastiwi et al., (2018) which examines the factors that affect the Audit Report Lag at food and beverage companies listed on the IDX. With the multiple linear regression analysis method, the results of the study indicate that the internal control system has no effect on audit delay because go public companies have their own pressure to publish good news signals to the public.

From several previous studies, the results of the study were still inconsistent, then the population used by previous researchers was only companies listed on the Indonesia Stock Exchange and there was no research using the population of external parties or from the perspective or perception of external auditors, and there were still variables that had never been used. researched related to audit delay which is actually very important to study because it will help improve the company's internal strategy, as a means of information for the Public Accounting Firm, and is useful for users of financial information in making accounting decisions.

Therefore, in this research, the author wants to examine the influence of other variables which will be the focus of the author, namely the role of internal auditors, the role of internal control, and the role of accounting information systems on audit delay, and using the external auditor population or from the perspective of external auditors. So this research is expected to provide good benefits for the company and external auditors in minimizing the audit delay period in the publication of audited financial reports. Based on the explanation above, the authors are interested in conducting further research and recorded in the form of a thesis entitled **"The Influence Of The Role Of Internal Auditor, Internal Control, And Accounting Information Systems On The Audit Delay Audit Delay (Case Study at a Public Accounting Firm in DKI Jakarta)"**

From the description above, the problem can be formulated, namely:
1. Does the Internal Auditor have a positive effect on Audit Delay?
2. Does the Internal Control have a positive effect on Audit Delay?
3. Does the Accounting Information System have a positive effect on Audit Delay?

II. BASIS OF THEORY AND HYPOTHESIS DEVELOPMENT
2.1. Theoretical Basis
2.1.1. *Signalling* Theory

Signaling theory is part of pragmatic theory where attention is focused on changes in the behavior of information users as a result of the influence of the information. One of the information

can be said to be a signal, that is, the information in the financial statements of a company will influence the reactions and decisions of interested parties, such as changes in stock prices and volume which can change investors' confidence in the company. So it can be concluded that useful information is information that is actually used for decision making, indicated by the association or relationship between the price and volume of shares and the decisions of capital market players (Suwardjono, 2013: 583)

2.1.2. Auditing

Arens et al., (2015: 4) disclosing auditing is the process of collecting and evaluating evidence related to company economic information that can be calculated and measured and reports the conformity of that information with predetermined criteria. Arens et al., (2015: 170) The AICPA Auditing Standard states the objectives of the auditor in auditing financial statements are to: a) obtain assurance that the resulting financial statements are free from material misstatement either due to fraud or error, thereby enabling the auditor to provide an opinion on whether the financial statements have been fairly presented in accordance with the applicable financial reporting framework. b) submit financial reports to the public as a form of communication on the auditor's findings as required by auditing standards

2.1.3. Timeliness

Timeliness means that information is available to decision makers when needed, before the information loses its usefulness and power to influence decisions (Suwardjono, 2013: 170). The value of lost information from available information is not timely because of its reduced relevance and reliability. Timeliness is a tool to measure whether financial reports are transparent and of high quality, because information can be said to be relevant and presented in a timely manner and has a useful value for information users in making decisions. (Praptika dan Rasmini, 2016: 1006)

2.1.4. Financial Statements

According to the Indonesian Institute of Accountants (2015: 1) The financial report is a presentation of the results of an entity's financial performance. The financial report is basically a written result of the accounting process that provides important information in the form of a description of the company's economic condition as well as a means of communication between financial data and the company's activities and interested parties.

2.1.5. Audit Delay

Audit Delay is the length of time in completion of the audit starting from the end of the company's fiscal year until the date the audit report is signed. This audit delay can affect the accuracy of information on published financial reports, because it will affect the level of decisions of interested parties (Amani, 2016: 136). Delay in submitting audit reports (audit delay) will affect the value of the financial statements because it will eliminate the benefits of financial reports and give negative reactions from capital market players. The earnings information contained in the financial statements is used as a basis for determining whether to sell or buy shares owned by investors. This means that the published information will result in an increase or decrease in the price and volume of shares (Ramadhaniyati, 2017: 2). According to Minaryanti et al., (2020: 55) The delay or lag is divided into three parts: a) Premilinary Lag is the distance between the end of the fiscal year and the receipt of the predecessor financial statements by the capital market. b) The auditor's signature lag is the distance between the end of the fiscal year and the date stated on the audited report. c) The total lag is the distance between the end of the fiscal year and the receipt of the audited financial statements by the market

2.1.6. Internal Auditor

Putra et al., (2017: 161) Internal auditors are parties who process and evaluate the effectiveness of the company's internal control, which includes accounting and finance and other activities. Therefore, the maximum performance of auditors results in the company's financial statements free from misstatements and irregularities which in turn will facilitate the public accountant's audit process so that the audit delay timeframe will decrease.

2.1.7. Internal Control

Government Regulation No. 60 of 2008 explains that internal control is an integral process in activities and actions that are always carried out by the leadership and all employees to provide confidence in the achievement of the organizational vision through effective and efficient activities and compliance with rules and regulations for the reliability of financial statements (Tawaqal dan Suparno, 2017: 128). There are five elements of control, in the form of policies and procedures designed to provide assurance that control objectives can be achieved if carried out seriously through five elements, namely: a) control environment, b) management risk assessment, c) communication and information systems, d) activities control, e) monitoring (Hamid, 2018: 96).

2.1.8. Accounting Information System

Susanto (2017: 80) The Accounting Information System is a collection of subsystems that are interdependent and harmoniously work together in processing financial data into economic information needed by management in determining what kind of business decisions to take. Meanwhile, according to Mulyadi (2016: 3) Accounting Information Systems are forms, records, and reports that are mutually sustainable in producing the financial information needed by management to facilitate company management because the process is fast, precise and accurate. The use of an accounting information system will help human resources in processing financial transactions because it can reduce recording and calculation errors when processing data, so as to produce quality financial reports.

2.2. Hypothesis Development

     H1:   Internal Auditor have a positive effect on Audit Delay
     H2:   Internal Control has a positive effect on Audit Delay
     H3:   The Accounting Information System has a positive effect on Audit Delay

2.3. Research Conceptual Framework
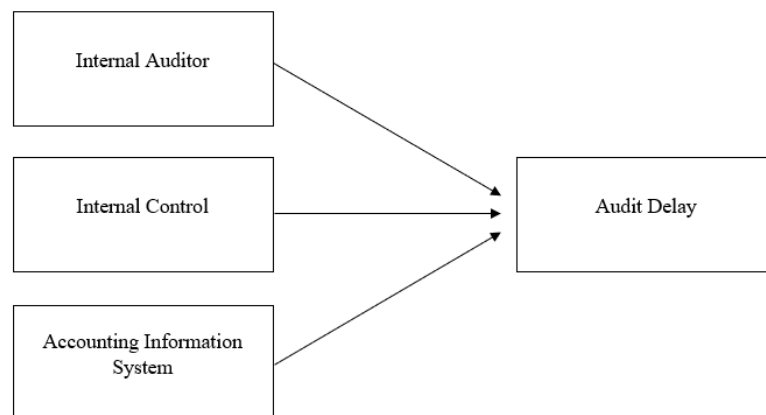
Image 1. Research Conceptual Framework

III. RESEARCH METHODS
3.1. Research Strategy

The research strategy is a scientific way of obtaining data that is used for specific purposes. The research strategy used in the research is an associative strategy with a quantitative methodology through a survey. According to Sugiyono (2017: 37) associative research is research with the aim of knowing the cause and effect relationship of two or more variables under study, where the independent variable affects the dependent variable. In this type of research, the associative strategy is intended to examine the influence of the role of the Internal Auditor, Internal Control and Accounting Information Systems on Audit Delay. Sugiyono (2017: 8) quantitative research methodology is a research method that uses quantitative or statistical data analysis research instruments in examining a population or research sample to test predetermined provisional assumptions

3.2. Population and Sample
3.2.1. Research Population

The population is an area of generalization that has been defined by the researcher in which there are objects or subjects that have certain qualities and characteristics to study and draw conclusions (Sugiyono, 2017: 80). The general population in this study are all external auditors who work in the Jakarta Public Accounting Firm (KAP) including junior audiences, senior auditors, supervisors, managers, and partners. The number of KAP in DKI Jakarta is 287 registered offices at the Indonesian Institute of Public Accountants (IAPI) in 2020.

3.2.2. Research Samples

The sample is part of the number and characteristics of the population (Sugiyono, 2017: 81). To save time and cost, researchers do not study all populations, so not all external auditors are the object of this research. Sampling in this study used a convenience sampling method, which is the collection of information from samples that are easy to contact, easy to measure, cooperative and willing to provide information. (Sugiyono, 2017). Samples in this study were 11 KAP auditors who worked in the Public Accounting Firm (KAP) in the DKI Jakarta area.

3.3. Data and Data Collection Methods

The type of data in this study uses primary data, namely data collection that comes directly from the source and is related to the problem under study. Sugiyono (2017: 137) There are four data collection techniques, namely through observation, interviews, documentation, and a combination of the three (triangulation). The data collection technique in this research is direct observation to the public accounting firm through distributing questionnaires to respondents on several statement items related to the research. The type of questionnaire in the research questionnaire is a closed questionnaire, namely the question items are presented by the researcher so that the respondent only needs to answer by giving a checklist (√) in the answer column provided. The questionnaire in this study uses a Likert scale

Sugiyono (2017: 93) likert scale is used to measure a person's perception of the answers to the statements given. The answer choices of this study are:

Score 1:   Strongly Disagree (STS)
Score 2:   Disagree (TS)
Score 3:   Agree (S)
Score 4:   Strongly Agree (SS)

3.4. Operationalization of Variables

The variables studied in the study were divided into 2 parts, namely the dependent variable (Y) and the independent variable (X) to facilitate current research.

3.4.1. Dependent Variable

Dependent variable is the dependent variable whose value is influenced by the independent variable. In this study, the dependent variable used is Audit Delay.

Audit Delay is the late publication of the audited financial report, which is counted from the number of days from the closing date of the company's books on December 31 to the date the audit report is signed (Amani, 2016: 136). The Audit Delay variable in this study is measured using indicators (Audit Delay = Audit Report Date - Company Financial Statement Date).

3.4.2. Independent Variable

1. Internal Auditor

Internal auditors are the parties who process and evaluate the effectiveness of the company's internal control which includes accounting, finance and other activities (Putra et al., 2017: 161). The Internal Auditor variable in this study is measured using an indicator of the number of internal auditors as information providers.

2. Internal Control

Internal control is an integral process for activities and actions that are always carried out by the leadership and all employees to provide confidence in the achievement of the organizational vision through effective and efficient activities and compliance with laws and regulations for the reliability of financial statements (Tawaqal dan Suparno, 2017: 128). The Internal Control variable in this study is measured using indicators based on the assessment in the form of an opinion given by the auditor on the company's financial statements with the classification of a fair opinion or other than fair.

3. Accounting Information System

The Accounting Information System is a collection of subsystems that are interdependent and harmoniously work together in processing financial data into economic information needed by management in determining the business decisions to be taken (Susanto, 2017: 80). Accounting information system variables in this study are measured using indicators of ease of access, use, documentation, information accuracy, and information generated according to user needs.

3.5. Data Analysis Method

The data that has been received by the researcher is then analyzed, because through the analysis, the answers to the main research problems that are formulated can be found. In processing and analyzing the data in this study using the SPSS version 26 program, a computer program to calculate the results of the statistical value of this study. The data is presented in tables and diagrams to make it easier for readers to understand. The research data were calculated, processed and analyzed further

3.5.1. Descriptive Statistical Analysis

Descriptive statistics are statistics that describe the description of data collected and seen from the average value, standard deviation, maximum, minimum. Where the descriptive statistics provide information that is clearer and easier to understand (Ghozali, 2016: 19). An explanation of the characteristics of respondents previously measured by a Likert scale is explained by descriptive statistics, so that the absolute frequency, length of work, and last education can be found. Then to describe the descriptive related independent variables in this study, namely internal auditors, internal control, and accounting information systems with the dependent variable audit delay, it is explained by descriptive tables to show the theoretical, actual, mean, and standard deviation ranges.

3.5.2. Data Quality Test

1. Validity Test

Uji The validity test is a test to determine whether the questionnaire distributed by the researcher is valid or not. The questionnaire questionnaire can be said to be valid if it can explain something that the researcher measures in the questionnaire (Ghozali, 2016: 52).

The validity test is measured by comparing the rcount value with the r table. To test whether each indicator is valid or not, criteria can be determined:

1. If r count ≥ r table, then the questionnaire questions are valid
2. If r count ≤ r table, then the questionnaire question is invalid

2. Reliability Test

Reliability Test is a test to determine the reliability of the questionnaire used in the study. Or it can be said that it is reliable if the questionnaire is re-measured to get the same or permanent results (Ghozali, 2016: 47).

Reliability test is measured by comparing the Cornbach Alpha value, where the research questionnaire is said to be reliable if the Cornbach Alpha value is> 0.60 and it can be said that it is not reliable if the Cornbach Alpha value is <0.60 (Sujarweni, 2015: 192)

3.5.3. Classic Assumption Test

The classical assumption test in primary data research includes normality test, multicollinearity test and heterocedacity test

1. Normality Test

Ghozali (2016: 154) Normality Test is a test to find out whether a regression model is normally distributed or not. Where this test is measured by graphical analysis of P-P Plots and the One Sample Kolmogorof Smirnov test provided that the significance value is above 5% or 0.05, then the data is normally distributed.

2. Multicollinearity Test

Ghozali (2016: 103) Multicollinearity Test aims to determine the regression model whether or not there is a correlation between the independent variables. A regression model is said to be good if there are no multicollinearity symptoms or no correlation. This test measurement can be seen from the tolerance value and variance inflation factor (VIF), there is no multicollinearity symptom if the tolerance value is above 0.10 or the VIF value is less than 10 (Ghozali, 2016: 104).

3. Heteroscedasticity Test

The heteroscedasticity test aims to test the regression model whether there is an inequality of variance from the residuals of one observation to another (Ghozali, 2016: 134). To find out whether or not there are symptoms of heterocedacity in the regression model, this study can be seen by looking at a scatterplot chart with the following conditions:

1. The data points have formed a certain pattern of wavy widened then narrowed and widened again, it can be said that heteroscedasticity occurs
2. The data points spread up and down around zero and do not form a certain pattern, so there is no heteroscedasticity

3.5.4. Data Analysis Test

1. Multiple Linear Regression

Multiple linear regression analysis is an analytical technique used in this study. Multiple linear regression analysis functions to measure how much influence and to know the direction of the relationship between the independent variables of the study and the dependent variable of the study (Ghozali, 2016: 94). The regression model used is as follows:

$$Y = \alpha + \beta 1 X 1 + \beta 2 X 2 + \beta 3 X 3 + e \qquad (1)$$

Information:

Y : Audit Delay

α   : Constant
β   : Regression Coefficient
X1   : Internal Auditor
X2   : Internal Control
X3   : Accounting Information System
e   : Standard Error

2. Coefficient of Determination (R^2)

The coefficient of determination is used to measure how much the model's ability to explain the dependent variable. The value of R2 is between 0 and 1, which is closer to 1, which indicates that the independent variable provides almost all information contributions in predicting the dependent variable and in interpreting it in the form of a percentage. (Ghozali, 2016: 95).

3. t Statistical Test (Partial)

The t statistical test aims to determine how influential a partially independent variable is in explaining the dependent variable (Ghozali, 2016: 97). In the acceptance and rejection of the t statistical test, there are the following provisions:

1. If t count > t table or Sig < 0.05, the independent variable partially affects the dependent variable
2. If t count < t table or Sig > 0.05 then the dependent variable partially has no effect on the dependent variable.

4. f Statistical Test (Simultaneous)

The f statistical test is used to determine the independent variables together have an effect on audit delay. Where the measurement of the statistical test f has a provision, namely if F count > F table, then the hypothesis is accepted which means that the independent variable simultaneously affects the dependent variable, whereas if F count < F table then the hypothesis is rejected, meaning that the independent variable has no effect on the dependent variable.

Or it can also be seen by the Significance value if the Sig < 0.05 then the independent variable simultaneously affects the dependent variable, and vice versa (Ghozali, 2016: 96).

IV. RESEARCH RESULT
4.1. Place and Time of Research

This research was conducted in a questionnaire filled out by public accountants who work at the Public Accounting Firm (KAP) in the DKI Jakarta area who have given permission to researchers. The questionnaire questionnaire data is distributed directly to public accountants by visiting the Public Accountant Office in the DKI Jakarta area as respondents.

The KAP in the DKI Jakarta area was chosen by the researcher because it was registered in the directory of the Indonesian Public Accountants Association in 2020. The distribution and data collection of the questionnaire was conducted from 8 July 2020 to 14 August 2020

The samples collected in this study were 55 respondents from 11 KAPs registered in the directory of the Indonesian Public Accountants Association 2020.

Table 1: Details of Questionnaire Distribution and Return

No	Information	Amount	Percentage
1	Number of questionnaires distributed	55	100%
2	Number of returned questionnaires	55	100%
3	Number of questionnaires that can be processed	55	100%

Source : Processed Data (2020)

The table above shows the number of questionnaires distributed as many as 55 and the number of questionnaires that were returned as many as 55. As well as the absence of non-returned questionnaires, so that the number of questionnaires that can be analyzed is 55. This research is feasible to continue because according to the central limit theory, in finding curves The minimum normal sample is 30.

4.2. Descriptive Statistical Analysis Test Results

The variables examined in this study are Internal Auditors, Internal Control and Accounting Information Systems on Audit Delay which will be tested using descriptive statistical analysis. The following is a table of results from descriptive statistical analysis in this study

Table 2: Descriptive Statistical Analysis Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
Internal Auditor	55	15	28	21.15	2.990
Internal Control	55	16	28	22.78	2.622
Accounting Information System	55	20	28	22.58	2.323
Audit Delay	55	13	20	16.05	1.840
Valid N (listwise)	55				

Source : *Output* SPSS (processed data, 2020)

Based on Table 2 shows that the number of respondents in this study were 55 auditors. Where of the 55 auditors the minimum answer for the results of descriptive analysis of the internal auditor variable is 15 and the maximum answer is 28 with a mean answer of 21.15 and a standard deviation of 2.990.

Then for the results of the descriptive analysis of the internal control variables, the minimum answer is 16 and the maximum answer is 28 with mean answer of 22.78 and a standard deviation of 2.622.

The results of descriptive analysis for accounting information system variables show a minimum answer of 20 and a maximum answer of 28 with a mean answer of 22.58 and a standard deviation of 2.323.

The results of descriptive analysis for the audit delay variable show a minimum answer of 13 and a maximum answer of 20 with a mean answer of 16.05 and a standard deviation of 1.840

4.3. Normality Test Results

The results of the normality test used the *Kolmogorov-Smirnov test* measurement. A data is said to be normally distributed if the *Asymp* value. Sig (2-tailed) is greater than 0.05. In this study, the normality test was carried out with the help of the SPSS program and the Asymp value was obtained. Sig (2-tailed) of 0.197 is greater than the specified significance level of 0.05 so that the research data is normally distributed because it fulfills the normality assumption or the test model does not find confounding variables (*Unstandardized Residual*).

Then in graphical analysis P-P Plots illustrates that the data spreads around and follows a diagonal line, so that this research data is in accordance with the assumption of normality. The following are the results of the graphical analysis of P-P Plots in this study:
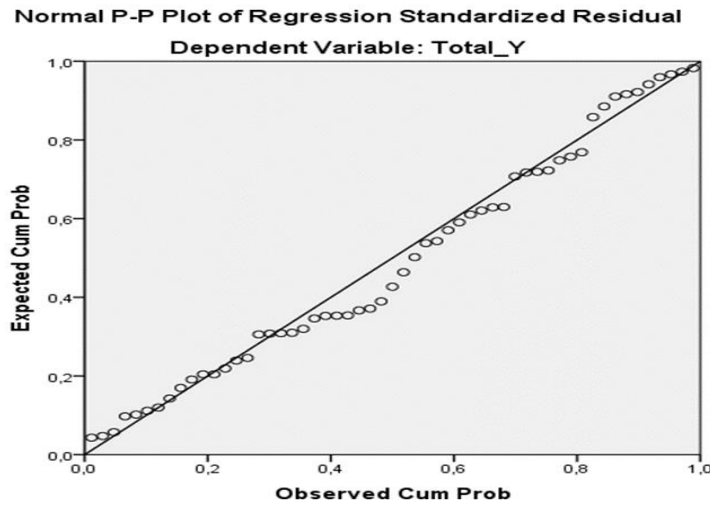
Image 2. P-Plot or Regression Normality Test Results

4.4. Multicollinearity Test Results

Table 3: Multicollinearity Test Results

Coefficients[a]			
Model		*Collinearity Statistics*	
		Tolerance	VIF
1	Internal Auditor	0,882	1,134
	Internal Control	0,891	1,123
	Accounting Information System	0,834	1,199

Source: *Output* SPSS (processed data, 2020)

In this study, the multicollinearity test was carried out with the help of the SPSS program, and the multicollinearity test results showed that the tolerance value for the internal auditor variable was 0.882, the internal control variable was 0.891, and the accounting information system variable was 0.834. Meanwhile, the resulting VIF value for the internal auditor variable is 1.134, the internal control variable is 1.123, and the accounting information system variable is 1.199. So it can be concluded that the regression model in this study does not have multicollinearity symptoms.

4.5. Heteroscedasticity Test Results

The results of the heteroscedasticity test can be seen using a scatterplot graph as follows
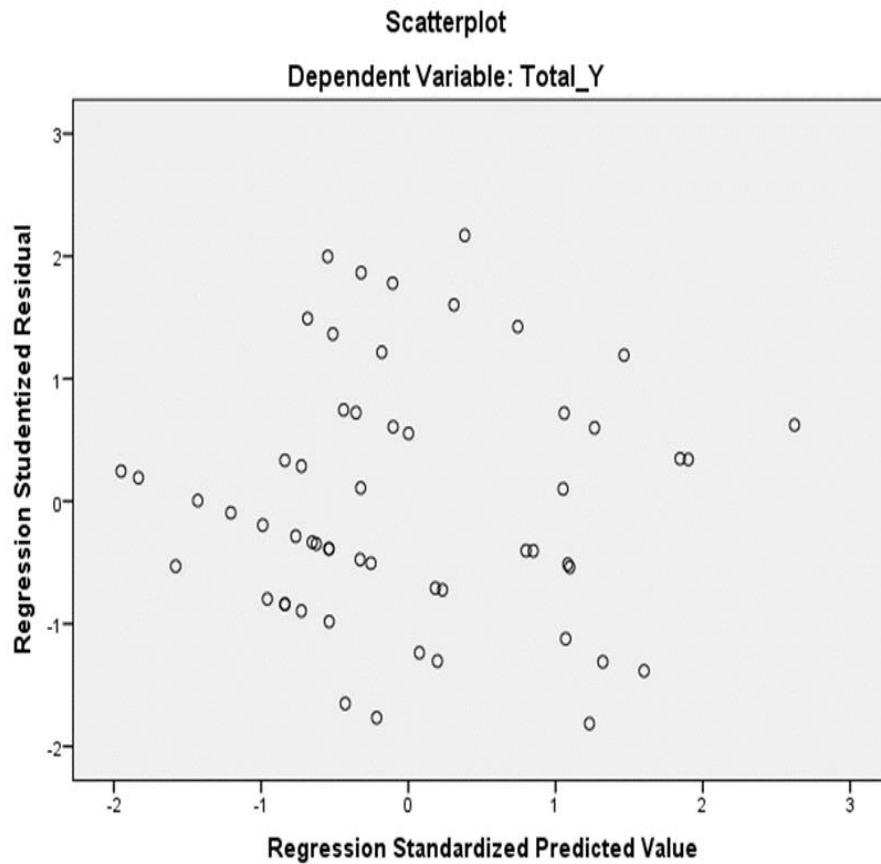
Image 3. Heteroscedasticity Test Results with Scatterplot Graph

Based on the picture above, it shows that the data is spread above and below zero and does not form a certain pattern. So that the regression model of this study does not have heteroscedasticity symptoms, and it is suitable to be used to predict audit delay with variables that influence it.

4.6. Multiple Linear Regression Analysis Test Results

Table 4: Multiple Regression Analysis Test Results

Coefficientsᵃ				
Model			*Unstandardized Coefficients*	*Standardized Coefficients*
		B	Std. Error	Beta
1	(Constant)	10.294	2,818	
	Internal Auditor	-0,138	0,084	-0,224
	Internal Control	0,193	0,095	0,274
	Accounting Information System	0,190	0,111	0,240

a. Dependent Variable: Audit Delay

Based on the table above, on the results obtained from the regression coefficient, the regression equation can be made as follows:

$$AD = 10.294 - 0,134AI + 0,193PI + 0,190\ldots \qquad (2)$$

The regression equation above shows that the constant value is 10,294. This means that if the independent variables of the internal auditor, internal control, and the accounting information system are considered constant or have a zero value, the audit delay value will increase by 10,294.

The regression coefficient on the internal auditor variable is -0.138. This shows that if the value of the internal auditor variable increases by one point, the audit delay variable value will decrease by -0.138 assuming the other variables are constant.

The regression coefficient on the internal control variable is 0.193, this shows that if the value of the internal control variable increases by one point, the audit delay variable value will increase by 0.193, assuming the other variables are constant.

The regression coefficient on the accounting information system variable is 0.190, this shows that if the value of the accounting information system variable increases by one point, the audit delay variable value will increase by 0.190 assuming the other variables are constant.

4.7. Determination Coefficient Test Results (R^2)

Table 5: Hasil Uji Koefisien Determinasi

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,404[a]	0,163	0,114	1,732

a. Predictors: (Constant), Accounting Information System, Internal Control, Internal Auditor

In this study the coefficient of determination (R^2) test was carried out with the help of the SPSS program, and the results of the coefficient of determination test showed that the adjusted R-Square value was 0.114 (11.4%). This shows that the variables of internal auditors, internal control, and accounting information systems affect audit delay by 11.4%, the remaining 88.6% are explained by other variables not examined.

4.8. t Statistical Test Results (Partial)

Table 6: t Statistical Test Results

Coefficients[a]					
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10,294	2,818		3,652	0,001
	Internal Auditor	-0,138	0,084	-0,224	-1,643	0,107
	Internal Control	0,193	0,095	0,274	2,022	0,048
	Accounting Information System	0,190	0,111	0,240	1,710	0,093
a. Dependent Variable: Audit Delay						

Based on the table above, the internal auditor variable (X1) partially has no significant effect and has a negative relationship to audit delay (Y). Because it shows the sig value> 0.05, namely (0.107 > 0.05).

Internal control variable (X2) partially has a positive and significant effect on audit delay (Y). Because it shows the sig value < 0.05, that is (0.048 < 0.05).

The accounting information system variable (X3) partially has no significant effect and has a positive relationship to audit delay (Y). Because it shows the sig value > 0.05, that is (0.093 > 0.05).

4.9. f Statistical Test Results (Simultaneous)

The simultaneous effect test (f test) aims to determine whether there is an effect of the independent variables together on the dependent variable with a significance value of 0.05

Table 7: f Statistical Test Results

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	29.858	3	9.953	3.318	.027[b]
	Residual	152.979	51	3.000		
	Total	182.836	54			
a. Dependent Variable: Audit Delay (Y)						
b. Predictors: (Constant), Accounting Information System (X3), Internal Control (X2), Internal Auditor (X1)						

Source: Output SPSS (processed data, 2020)

Based on the ANOVA table above, it can be concluded that the independent variables in this study, namely internal auditors, internal control, and accounting information systems simultaneously have an effect on audit delay because the sig value < 0.05 is (0.027 < 0.05)

V. CONCLUSION

This study aims to determine the effect of internal auditors, internal control, and accounting information systems on audit delay. With research respondents as many as 55 auditors in the DKI Jakarta area. According to the results of this study, it can be concluded as follows:

1. Internal auditors do not have a significant effect on audit delay, this may be due to the fact that the internal auditors are not directly related to audit work, because the internal auditors' duties only function in supervision, control inspection and corporate governance so that the audit team needs time. that takes longer in the company's financial audit.

2. Internal control has a significant effect on audit delay, this is because good and adequate internal control will result in a positive assessment from a public accountant so that the audit team does not require a large number of audit samples because the process is in accordance with procedures in internal control. So that the audit of the financial statements will be more timely and there will be no audit delay. The results of this study are in line with Nufita (2017) which states that internal control affects audit delay

3. The Accounting Information System does not have a significant effect on audit delay, this is due to the effectiveness of the information system within the company so that financial data is presented correctly, if there is a lack of optimal system utilization and user knowledge of the system is weak, it will result in reduced reliability of financial reports resulting in longer audit checks.

4. Internal Auditor, Internal Control and Accounting Information Systems have a simultaneous effect on audit delay in this study it shows that if the function of the

company's internal auditors is competent as an information provider, internal control processes and procedures are carried out by all company members and the information system is optimally utilized by Support from competent users, the financial reports that are presented will be of high quality, and in the audit examination of small financial statements there is a risk of material misstatement or fraud, because the stages and procedures have been carried out properly so that audit delay can be minimized.

Based on the research conclusions above, the researcher has limitations, including difficulties when distributing the research questionnaire because some of the auditors who work at KAP are still at the client company and there are still many auditors who work from home at the time of distributing the questionnaire. Researchers have limited time in the process of distributing questionnaires because researchers also work and have responsibilities for work so that not many KAPs can be visited for questionnaires distribution. In this study, using a questionnaire data collection method where the data obtained by the researcher is based on the respondent's perception, so that the next researcher is expected to be able to obtain data by other methods such as through interviews and adding other variables that have not been studied.

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