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Research.

The Effect of Audit Report Lag, Regulation, Audit Fee Stickiness on Audit Quality with Economic Failure as a Moderating Variable

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Abstract. *The purpose of this Research was to test empirically the effect of audit report lag, regulation and audit fee stickiness on audit quality. The population used in this Research are property and real estate companies listed on the Indonesia Stock Exchange in 2019-2021. The research sample was determined using purposive sampling method. Samples that meet the criteria are 31 companies with a total of 93 units of analysis. The type of data used is secondary data. The data analysis method used in this research is descriptive analysis and Moderated Regression Analysis. The results of this Research indicate that audit report lag has a significant negative effect on audit quality, regulation has a significant positive effect on audit quality and audit fee rigidity has no effect on audit quality. Judging from the interaction effect, economic failure has no effect in moderating the variables of audit report lag, regulation and audit fee rigidity on audit quality. Further research is suggested to calculate the upward and downward movement of audit fees because in this Research audit fee stickiness does not effect he audit quality. Subsequent research can also replace the regulatory proxies used and use other company sectors and add years of research.*

Keywords: *Audit Report Lag, Regulations, Fee Stickiness Audit; Audit Quality, Economic Failure*

INTRODUCTION

Audit quality is an important thing for an auditor to pay attention to because with good audit quality the information produced will be of high quality. Audit quality is also important for users of audit reports. Because the opinion made by the auditor will be the basis for users of the audit report for making decisions (Sasmita & Widaryanti, 2022). Public accountants with good audit quality will produce credible audit report output on financial reports so as to increase the trust of users of financial reports. In addition, good audit quality can increase confidence regarding the accuracy of reported accruals, thereby providing evidence that reported income is of high quality. If an audited financial report is audited by an auditor who is not qualified, then the opinion obtained will also be of poor quality and will cause the report user to make mistakes in making decisions (Khoirunnisa et al., 2021).

Audit quality is very important for companies. Audit activities can be used to ensure the quality of financial reports that improve investor decision making and the integrity of financial markets (Gerged et al., 2020). Considering the importance of this, companies do their best to maintain the quality of their audits under any circumstances, both within the company and outside the company. Conditions within the company that can hinder the auditor's work, such as a lack of company data that the auditor needs in his work. Meanwhile, conditions from outside the company, for example, such as the Covid-19 outbreak which has attacked Indonesia, can hamper the auditor's work in providing opinions. The Covid-19 outbreak attacked Indonesia in early March 2020, the first case of Covid-19 was found in Depok. Social Distancing and Work Form Home (WFH) are policies issued by the government to minimize the spread of the Covid-19 outbreak. According to Sari and Novita (2021), WFH can increase the prevalence of the risk of material misstatement in management assertions in financial reports. In response to this, parties responsible for managing the company, such as management, must provide and prepare and disclose relevant financial reports.

Cases regarding the low quality of audits provided by auditors on financial reports also occur in the property and real estate sector, which is reflected in the case of PT Hanson Internasional Tbk, According to the Kompas.com daily news written by Idris on January 15 (2020) with the title Traces Black PT Hanson International. The daily news explains that PT Hanson Internasional Tbk committed fraud in the form of manipulating financial reports in 2016 amounting to IDR 613 billion by means of Overstatement (excess recording). The Financial Services Authority (OJK) conducted an inspection and found that there had been manipulation of financial reports related to the sale of ready-to-build plots worth IDR 732 billion, causing the company's income to experience a high increase. In connection with the sale and purchase, PT Hanson Internasional was proven to have violated Financial Accounting Standards Regulations (PSAK) 44 concerning Accounting for Real Estate Activities.

According to the cases that have been described, it can be ascertained that audit quality can explain how the auditor finds things that are not in accordance with generally accepted standards such as fraud, errors and omissions in financial reports so that this can have an impact on the auditor's decision making and will have an impact. on audit quality. In this way, audit quality can be effectd by several factors, both internal and external factors. This research will only discuss external factors, because this research uses independent variables, namely audit report lag, regulation, and audit fee stickiness with the moderating variable economic failure, where these variables are considered external factors.

According to Fujianti (2019), audit report lag (ARL) is the length of time for audit completion which is calculated from the closing date of the financial year until the audit report is issued which is signed by the auditor. So it can be concluded that audit report lag is the time span between the closing date of the financial year and the date the audit report is issued or until it is signed by a public accountant. Public companies are required to submit annual financial reports to the Financial Services Authority. The benefits of financial reports will be reduced if financial reports are not available in a timely manner. The longer the audit report lag period, the worse the audit quality.

Audit report lag effects audit quality because market inefficiencies will occur and reduce the relevance of financial information in financial reports which will have an impact on reducing audit quality. From previous research, there are still inconsistencies in the effect of audit report lag on audit quality. Research conducted by Suhandoyo and Sukarmanto (2022) and Darmawan (2021) shows that audit delay results have a significant negative effect on audit quality and research by Sinaga et al. (2021) has a significant effect. Meanwhile, research conducted by Setiadi and Siagian (2022) and Sitompul et al. (2021) audit delay results do not have a significant effect on audit quality. From various previous Researches, the author agrees with the findings of Suhandoyo and Sukarmanto (2022); Darmawan (2021) and Sinaga et al. (2021), namely audit report lag has a significant effect on audit quality, because when auditors audit financial reports in a timely manner it can reduce inefficiencies in the market and lead to increased relevance of information in financial reports and have an impact on high audit quality. The audit report lag variable was suggested from the research of Salehi et al. (2019).

The next factor that effects audit quality is regulation or regulations made by authorized parties such as those made by the financial services authority. Löhlein (2016) states that the early introduction of external quality control through peer review regulations improves the quality of services provided by audit firms. When reviewed companies were compared with non-reviewed companies, the reviewed companies were found to have conducted higher quality government audits, were less likely to receive SEC sanctions, and exhibited fewer violations of GAAP reporting standards. This is the same as the regulations made by the Financial Services Authority to regulate company financial reporting. This variable is proxied using the Republic of Indonesia Financial Services Authority Regulation Number 29/POJK.04/2016 concerning the submission of periodic financial reports of issuers or public companies. Logically, if the financial report is submitted in accordance with existing regulations, it can be concluded that the report can be said to be good. Irawati et al. (2019) argue that good financial reports are financial reports that are relevant, reliable, understandable and comparable.

In order to obtain these criteria, financial reports must comply with existing regulations. If the financial report is prepared well, it can help the auditor in conducting the audit process well, therefore regulation can have an effect on audit quality. The author uses this variable According to suggestions from research by Salehi et al. (2019), namely that differences in research results can occur because of differences in financial reporting, laws and regulations in the financial environment occupied by companies and auditors. Löhlein's (2016) research results show that a Synthesis of research on regulatory regimes shows that the idea of external quality control, both through peer review and government inspections, is positively related to improving audit quality. Therefore, the author uses this variable as a factor that can effect audit quality in Indonesia.

The next factor is audit fee stickiness. Audit fee stickiness is part of the audit fee. Audit fees are a number of costs required by auditors for audit assignment operations (Salehi et al., 2019). Meanwhile, audit fee stickiness is a situation where there is a proportional change in the expected audit fee which is not balanced by changes in the actual audit fee (Chang et al., 2019). High quality auditors will demand high audit fees because high quality auditors will provide the best audit output regarding the information the company has. Therefore, audit fee stickiness can effect audit quality. According to Jannah and Harymawan (2021), audit fee stickiness is still rarely researched. In previous research, there were still inconsistencies related to audit fee stickiness and audit quality. According to research conducted by Jannah and Harymawan (2021) and Chang et al. (2019) shows the results that audit fee stickiness effects audit quality. Meanwhile, According to the research results of Salehi et al. (2019) there is no significant relationship between audit quality and audit fee stickiness. Therefore, researchers are interested in using the audit fee stickiness variable as a factor that can effect audit quality.

The last factor is economic failure. Economic failure is a term for bankruptcy proposed by Brigham and Gapenski (1996), where economic failure is basically the same as financial distress, namely the term bankruptcy/financial condition that occurs in a company. Indonesia has experienced a financial crisis because of the Covid-19 pandemic. In a financial crisis, some companies may face increased financial risks and, as this is part of the auditor's role (Ettredge et al., 2008), it is possible that the crisis will effect the auditor's decisions. Therefore, the author concludes that economic failure is a factor that can effect audit quality. According to previous research, when used as an independent variable, the company's financial condition mostly has a significant effect on audit quality. Like research conducted by Cahyanti et al. (2022), Lizara and Subiyanto (2022) and Du and Lai (2018) show results that financial distress has an effect on audit quality. Therefore, in this research, the researcher changed financial distress, which was previously an independent variable, into a moderating variable and used a new term, namely economic failure, because this research was conducted during the Covid-19 period, during which time the rate of return on capital was lower than the level of capital investment obtained. from outside the company because finances in Indonesia are currently unstable because of the Covid-19 outbreak, this is one of the characteristics of economic failure. And According to suggestions from previous research conducted by Salehi et al. (2019), it is highly recommended that moderating variables such as the country's economic situation can be included.

This research uses property and real estate companies listed on the Indonesia Stock Exchange in 2019-2021. The reason for choosing this research object is because there are still cases in the property and real estate sector regarding the quality of audits provided by auditors as explained at the beginning, apart from that the second reason is because during Covid-19 the property and real estate sector has the strongest resilience compared to other sectors so researchers want to re-examine the same sector using different variables and years. The year 2019-2021 was chosen because this research wanted to look at the quality of audits during the Covid-19 period and 2021 is the latest year in this research period.

Research Question

1. Does Audit Report Lag have a negative and significant effect on Audit Quality in Property and Real Estate companies on the Indonesian Stock Exchange?
2. Do Regulations have a positive and significant effect on Audit Quality in Property and Real Estate companies on the Indonesian Stock Exchange?
3. Does Audit Fee Stickiness have a positive and significant effect on Audit Quality in Property and Real Estate companies on the Indonesian Stock Exchange?
4. Can Economic Failure moderate by positively strengthening the relationship between Audit Report Lag and Audit Quality in Property and Real Estate companies on the Indonesian Stock Exchange?
5. Can Economic Failure moderate by negatively strengthening the relationship between Regulation and Audit Quality in Property and Real Estate companies on the Indonesian Stock Exchange?
6. Can Economic Failure moderate by negatively strengthening the relationship between Audit Fee Stickiness and Audit Quality in Property and Real Estate companies on the Indonesian Stock Exchange?

LITERATURE REVIEW

Agency Theory

The theory used in this research is Agency Theory. Agency Theory was first explained by Jensen and Meckling (1976) from their research entitled "Theory of the firm: Managerial behavior, agency costs, and ownership structure", where the research explained that agency relationship as a contract under which one or more persons (the principals) engage another person (the agent) to perform some service on their behalf which involves delegating some decisions making authority to the agent, which means that an agency relationship exists when one or more people (principals) employ other people (agents) to provide a job and then delegates decision-making authority to the agent. This is in line with the statement that reads "agency theory is a branch of game theory that Researches the design of contacts to motivate a rational agent to act on behalf of the principal when the agent's interests would otherwise conflict with those of the principal" stated by Scott (2012). So it can be concluded that agency theory is a theory that examines the relationship of agreement (contract) between the principal and agent to conduct work or services and gives authority to the agent in making the best decisions for the principal.

Agency Theory focuses on determining effective and efficient contracts to regulate the relationship between agents and principals regarding perceived human character, personality or behavior such as personal interests, conflicts between members within the organization, and risk avoidance (Kurniawansyah, 2018). According to Hutomo et al. (2021) agency theory uses three basic assumptions, namely, first, the assumption of human nature. This human nature assumption emphasizes that humans have a selfish nature (self interest), then humans have limited thinking power (bounded rationality), then humans tend to avoid risks (risk aversion). The second assumption is regarding organization, which means that there is conflict between individuals and the existence of asymmetry between agents and principals. The last or third assumption is an assumption about information that is considered something that can be traded.

According to Sinaga et al. (2021) the length of time required to conduct the audit process from the date of the financial report to the date of signing the audited financial report is the definition of audit report lag. The faster the audit process is conducted by the auditor, the faster the publication and signing of the audit report will be, which means it can reduce or shorten the audit report lag, and vice versa, Setiadi and Siagian (2022). When audit report lag increases, it can reduce audit quality because auditors who have high quality should be able to complete the audit process quickly and not cause delays in audited financial reporting.

The audit report lag variable in this research is in line with agency theory which explains that conflicts that occur between principals and agents can be caused by asymmetry in financial statements between principals and agents. Asymmetry in financial reports can be caused by audit report lag. When audit report lag occurs, it can cause large asymmetries and cause slow market reactions, thus effecting stakeholders in decision making (Meini and Nikmah, 2022)

H1: Audit report lag has a negative and significant effect on audit quality

Regulations are rules made by authorized parties. Regulations on financial reports and audited financial reports are made to regulate financial reports and audited financial reports so that they comply with what has been determined. According to Knechel (2016) before 2002 and the existence of twin audit failure cases (the Enron and Wordcom cases) the audit profession was largely self-regulated with audit standards issued by the US or international bodies such as the Accounting Standards Board and the International Auditing and Assurance Standards Board (IASB, previously known as the International Audit Practices Committee). Knechel (2016) also argues that the evolution of auditing from a self-regulated profession to a government-regulated profession has created significant challenges for auditors, clients and regulators.

The Regulation variable in this research is in line with agency theory which explains that conflicts that occur between principals and agents can occur because of asymmetry in financial reports so that it can reduce stakeholder trust. In order to increase stakeholder confidence, financial reports must be prepared according to predetermined regulations. Financial reports prepared in accordance with existing regulations can improve audit quality because with regulations auditors can easily and quickly conduct the audit process on financial reports.

In the Regulation of the Financial Services Authority of the Republic of Indonesia Number 29/POJK.04/2016 concerning Submission of Periodic Financial Reports for Issuers or Public Companies Chapter 2 concerning the Preparation, Form and Content of Financial Reports Article 4 regulates that annual financial reports must contain an overview of financial data, stock information , company profile, management analysis and discussion, public company governance, audited financial reports, and Article 4 paragraph 1 concerning Submission of Annual Reports.

The company profile itself contains company information up to a list of association memberships, the company profile also contains the profile of the directors of a company. By having a profile of the directors of a company, all users of financial reports, especially auditors, can find out who serves on the board of directors and how many board members there are in a company. A person who serves on the board of directors must be someone who has no family relationship. From the director's profile, all users of financial reports can find out whether the board of directors has a family relationship or not. According to Dwekat et al. (2018) the board of directors will only set goals and provide an objective picture in resolving an internal problem. According to Widijaya and Romitha (2021), the large number of boards of directors a company has can determine policies for management and supervision of the company so that the quality of audits in a company can improve well. Therefore, indirectly regulations that require information regarding the profile of directors can improve audit quality.

H2: Regulations have a positive and significant effect on audit quality

Audit fees are compensation given by management (agents) to auditors for the services they perform. A reasonable audit fee will guarantee the assignment of an auditor who has high competence so that the auditor can estimate the appropriate and sufficient time to conduct a series of relevant audit processes and in accordance with predetermined professional standards. Therefore a quality audit can be achieved. However, apart from that, audit fees can also be sticky, namely when the audit fee does not change directly because of changes in audit conditions such as audit costs (de Villiers et al., 2013).

Audit fee stickiness has a positive and significant effect on audit quality because the amount of the audit fee actually received by the auditor is greater than the amount of the audit fee that should be received, which can improve the quality provided by the auditor. For example, the amount of the audit fee that should have been received was 1 million and what was actually received was 2 million. This can improve the quality of the audit provided by the auditor because the size of the audit fee can motivate the auditor to conduct his work. Likewise, if the actual audit fee received by the auditor is smaller than the amount of the audit fee that should be received, it can reduce the quality provided by the auditor.

The audit fee stickiness variable in this research is in line with agency theory which explains that in this theory there is a conflict that occurs between the principal and the agent. When this conflict is minimized, agency costs will arise. Costs in audit activities are related to efforts to overcome the asymmetry that occurs between principals and agents. Auditors who can overcome asymmetry are auditors who have high quality. Auditors with high quality usually have expensive fees.

Research conducted by Jannah & Harymawan (2021) shows that there is a positive effect on audit quality if audit fee stickiness is less sticky upward. And there is a negative effect on audit quality if audit fee stickiness is less sticky downward. Which means that when audit fee stickiness is sticky upward (increasing costs when there is an increase in work) it can effect audit quality, auditors who quickly adjust their audit fees according to their audit costs will have higher audit quality so in essence the higher the audit fee, the higher the audit fee, the higher the audit quality, vice versa.

H3: Audit fee stickiness has a positive and significant effect on audit quality

The author predicted previously that audit report lag has an effect on audit quality. In this research, the author also predicts that the existence of economic failure in companies can strengthen the effect of audit report lag on audit quality. Audit report lag will increase when the company has bad news in its financial reports, economic failure is one of the bad news in the financial reports. Economic failure is an economic failure that occurs in a company, if this is allowed to drag on for a long time it can cause bankruptcy of the company. If a company experiences economic failure, management tends to reduce the bad news so that it will take a long time. Economic failure is calculated using a z-score, so the smaller the z-score value, the more the company is on the verge of bankruptcy and the greater the z-score value, the safer the company is. When a company has a large z-score value, audit quality will be high, because a company with a safe or healthy economic condition will make it easier for the auditor to conduct the audit process quickly because the auditor does not have to look for other evidence to support his opinion and management does not have to improve or reduce the bad news (economic failure) in its financial reports.

According to agency theory, economic failure is a situation that can trigger conflict between principals and agents, because when the economic condition of a company is not good, management usually does not provide the information contained in the financial report as a whole to stakeholders, so that this situation can This causes asymmetry where stakeholders do not have much information about company management compared to management. This is in line with the causes of information asymmetry in the report proposed by Tebiono & Sukadana (2019), namely, moral hazard and adverse selection.

H4: Economic failure positively and significantly strengthens the effect of audit report lag on audit quality

Companies that present their financial reports and auditors who conduct their audit processes in accordance with existing and generally accepted regulations can improve audit quality. This is because when a company complies with existing regulations, for example the Regulation of the Financial Services Authority of the Republic of Indonesia Number 29/POJK.04/2016 concerning Submission of Periodic Financial Reports, Issuers or Public Companies, one of which regulates the contents of the annual financial report (annual report), must report the report. Corporate Social Responsibility (CSR). According to Fauziyyah (2020), Corporate Social Responsibility itself is a form of company commitment to stakeholders, both directly and indirectly, by improving environmental quality and community welfare by considering the negative impacts that companies have on the environment and society. When a company reports a Corporate Social Responsibility (CSR) report, it can indirectly improve audit quality because when an auditor audits a financial report, costs are something that must be checked.

According to Surachman (2020), audit products related to CSR disclosure and examination of company CSR financing can take a long time for auditors to conduct substantial testing, this will not be a problem for companies that are not experiencing financial difficulties or economic failure, when a company experiences financial difficulties (economic failure) the company will tend to choose auditors who have low audit fees. Where this could provide the possibility that audit procedures for CSR disclosures were not conducted properly but still received an unqualified opinion from the auditor. So indirectly, the Corporate Social Responsibility report published by the company can improve audit quality.

The author predicted previously that regulation has an effect on audit quality. In this research, the author also predicts that economic failure in companies can strengthen the relationship between regulation and audit quality. Regulations can be violated by management if the economic condition of a company is not good, management will use various methods to present financial reports as well as possible and to maintain an Unqualified Opinion from the auditor in order to continue to attract stakeholders, and vice versa when the company's economic condition is in a bad condition. Well, then the company will comply with existing regulations because management does not have to make irregularities in financial reports or change auditors who have low audit fees to continue to attract stakeholders.

Through agency theory, economic failure is a situation that can trigger conflict between principals and agents because when the economic condition of a company is not good, management will manipulate the financial reports as much as possible. Because of the principal's lack of access to financial reports, this can lead to asymmetry in the financial reports. This is also in line with the basic assumptions of agency theory according to Hutomo et al. (2021), namely self-interest where humans are concerned with themselves, if management does not provide full information to stakeholders, it can be said to be self-interest.

H5: Economic failure negatively and significantly strengthens the effect of regulation on audit quality

The author previously predicted that audit fee stickiness has an effect on audit quality. In this research, the author also predicts that the existence of economic failure in companies can strengthen the effect of audit fee stickiness on audit quality. This is because when a company experiences economic failure, management tends to reduce price stickiness (audit fees) because the company manages its expenses to a minimum and allocates funds that will be used for auditors for other expenses. The auditor determines the audit fee by considering various things such as company size, complexity and risk of the company to be audited (Sibuea & Arfianti, 2021). These things can cause instability in audit costs (costs controlled by management) which will effect audit fees.

Through agency theory, economic failure is a situation that can trigger conflict between principals and agents because when the economic condition of a company is not good, management will cut unnecessary costs, for example audit fees. Cutting costs in audit fees will have an impact on the quality of the audit provided by the auditor, the higher the audit fee, the higher the audit quality and vice versa, the lower the audit fee, the lower the audit quality. Audit fee stickiness is the movement of audit fees, audit fees can occur in one direction, namely sticky upward and sticky downward (Jannah & Harymawan 2021). An increase in cost stickiness can lead to higher audit complexity, such as increasing company size or increasing client-specific risks (Jannah & Harymawan 2021).

The effect of audit fee stickiness on audit quality with economic failure as a moderating variable. Researchers assume that economic failure can strengthen the effect of audit fee stickiness on audit quality, because companies with poor economic conditions will cause a decrease in audit fees given to auditors and when the company is in In situations of economic failure, companies tend not to give tips to auditors so that the audit fee received by the auditor is not in accordance with the audit fee expected by the auditor. This will have an impact on reducing the quality of the audit provided by the auditor.

H6: Economic failure negatively and significantly strengthens the effect of audit fee stickiness on audit quality

RESEARCH METHODS

Population is the sum of all individual objects with special, different and complete characteristics that are studied in this research. The population used in this research is the Property and Real Estate company sector listed on the Indonesia Stock Exchange in 2019-2021.

The sampling method used in this research is the purposive sampling method, namely a method where the sampling is According to certain criteria. The following is a table of sample criteria used in the research:

Table 1 Sample Criteria Used in the Research

No	Kriteria	Jumlah
1	Property and Real Estate Companies listed on the Indonesia Stock Exchange in 2019-2021	243
2	Property and Real Estate Companies that were successively listed on the Indonesia Stock Exchange during the research year, namely 2019-2021	-27
3	Companies that do not report annual financial reports from 2019-2021	-57
4	Companies that do not provide audit fees in the	-66

	2019-2021 annual report	
5	Number of Research companies	93
	The number of analysis units during the research period is three years	93
	Data outlier	29
	Total units of analysis	64

Variable operationalization

1. Audit Quality
   According to research by Jannah and Harymawan (2021), audit quality is measured using discretionary accruals.
   a. T$ACit$ = NIit – CFOit
   b. T$ACit$/AIt-1 = β1 (1/Ait-1) + β2 (ΔREVit/Ait-1) + β3 (PPEt/Ait-1) + ε
   c. NDACit = β1 (1/TAit-1)+β2 (ΔREVit/TAit-1 – ΔRECit/Tait-1)+β3 (PPEt/TAit-1)+ε
   d. DACit = TACit/Tait-1 – NDATACit

   Description:
   TACit : Ttotal accruals from company I in period t
   NDTACit: Nondiscretionary Accrual
   DACit : Discretionary Accrual
   TAit-1 : Total assets of company I in period t-1 (previous)
   ΔREVit : Changes in sales/income from company I in period t-1 (previous)
   ΔRECit : Change in net receivables from company 1 in period t-1 (previous)
   PPEit : Company Fixed Assets
   CFOit : Company I's operating cash flow in the t-th period
   Niit : Net profit before extraordinary items of company i in the t-th period
2. *Audit Report Lag*
   According to research by Fujianti (2019), audit report lag is the length of time for audit completion which is calculated from the year the books are closed until the audited financial report is published.
3. *Regulation*
   Regulation is the compliance of property and real estate companies in implementing existing regulations. Regulation is proxied using Financial Services Authority Regulation no. 29/POJK.04/2016.
4. *Audit Fee Stickiness*
   According to research by Jannah and Harymawan (2021), Salehi et al. (2019) and Chang et al. (2019) Audit fee stickiness is calculated using the log audit fee (LAF) with the formula:
   LAF = f (LTA, CATA, QUICK, DE, ROI, LOSS)
   Description:
   LAF : Natural log of audit costs
   LTA : Natural log of total assets
   CATA: The ratio of current assets to total assets
   QUICK: The ratio of current assets to total assets
   DE : The ratio of long-term debt to total assets
   ROI : The ratio of earnings before interest and taxes to total assets
   LOSS : 1 if the loss occurred during the current year or one of the research years, and 0 otherwise
5. *Economic Failure*
   According to Brigham and Houston (2019) Economic failure is a company's poor financial condition. This variable was measured using the Altman z-score method. Namely with the formula:
   Z-score = (6,56*X1) + (3,26*X2) + (6,72*X3) + (1,05*X4)

Where:
Z : Bankruptcy Index
X1 : Working capital /Total Assets
X2 : Retained earning /Total Assets
X3 : EBIT/Total Assets
X4 : Book Value of Equity/Book Value of Debt

According to research by Krishnatama et al. (2019) he conducted research using three methods, namely Zmijewski, Altman Z-score, and Springate. The results obtained from this research are that the method that has the highest accuracy is the Altman Z-score.

Data Analysis Techniques

This research uses the Moderated Regression Analysis (MRA) technique. Moderated Regression Analysis (MRA) analysis aims to assess whether the moderating variables in this Research can strengthen or weaken the relationship between the independent variable and the dependent variable.

KA = α0 + β1 ARL + β2 REG + β3 AFS + β4 ARL*EF + β5 REG*EF + β6 AFS*EF +e

Description:
KA : Audit Quality
ARL : *Audit Report Lag*
REG : *Regulation*
AFS : *Audit Fee Stickiness*
EF : *Economic Failure*
α : Constant
β : Regression Coefficient
e : error

RESULTS AND DISCUSSION

Classic Assumption Test

A research model can be said to be good if the research model is good, meets the classical assumption test (Wicaksono, 2022). Before conducting hypothesis testing, this classic assumption test needs to be conducted to provide certainty that the regression equation is unbiased and consistent. The classical assumption test conducted in this research is as follows.

Table 2 Normality Test

Criteria	Significance
Asymp. Sig. (2-tailed)	,200[c,d]

Source: SPSS output (processed data), 2023

According to this table, it can be seen that the Asymptotic Only value is 0.200. This shows that the Asymptotic Only value is greater than the confidence level (0.05), so it can be concluded that the data in this Research is normally distributed.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	T	Sig.	Tolerance	VIF
1	(Constant)	,015	,092		,162	,871		
	ARL	-9,023E-5	,000	-,152	-,923	,360	,592	1,690
	REG	,008	,006	,223	1,360	,179	,596	1,677
	AFS	,000	,026	-,001	-,007	,995	,824	1,213
	EF	-,001	,001	-,131	-,944	,349	,832	1,202

a. Dependent Variable: KA

Source: SPSS output (processed data), 2023

Figure 1 Multicollinearity Test

The tolerance value and variance inflation factor value for all variables used in the research are >0.10 and <10 respectively. It can be concluded that the regression model has no correlation between variables and there is no multicollinearity.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,227[a]	,051	-,013	,01650	1,743

a. Predictors: (Constant), EF, ARL, AFS, REG

b. Dependent Variable: KA

Source: SPSS output (processed data), 2023

Figure 2 Autocorrelation Test

According to Figure 2, it is known that the DW value is 1.743, this value is greater than the du value and smaller than the 4–du value (1.7303>1.743>2.2697). According to these results, it can be seen that the regression model used in the research does not have autocorrelation.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	8,533	12,063		,707	,48
	ARL	,016	,013	,288	1,263	,21
	REG	-,451	,766	-,130	-,589	,56
	AFS	-2,310	3,574	-,141	-,646	,52
	EF	,019	,091	,049	,206	,83

a. Dependent Variable: ABS_RES

Source: SPSS output (processed data), 2023

Figure 3 Heteroscedasticity Test

The results of the heteroscedasticity test show that the significance value of each variable in the Research is >0.05, namely the significance value of audit report lag is 0.216, regulation is 0.216, audit fee stickiness is 0.523, and economic failure is 0.838. So it can be concluded that the regression model in this Research does not have heteroscedasticity.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	T	Sig.
1	(Constant)	,141	,069		2,061	,044
	ARL	-,031	,014	-,598	-2,154	,036
	REG	,025	,008	,705	2,999	,004
	AFS	,004	,007	,180	,567	,573
	EF	,004	,010	,875	,386	,701
	ARL.EF	6,055E-5	,000	1,807	2,067	,044
	REG.EF	-,004	,002	-,782	-2,457	,017
	AFS.EF	-,003	,003	-2,525	-1,124	,266

a. Dependent Variable: KA

Source: SPSS output (processed data), 2023

Figure 4 MRA Test

Significant Individual Parameter Test (t Statistical Test)

1. The significance value of the audit report lag is 0.036, where this value is smaller than the value of α = 0.05 so that the result obtained is that H1 in this Research is accepted. It can be understood that audit report lag has a negative and significant effect on audit quality.
2. The significance value of the regulation variable is 0.004, where this value is smaller than the value α = 0.05 so that the result obtained is that H2 in this Research is accepted. It can be understood that regulations have a positive and significant effect on audit quality.
3. The significance value of the audit fee stickiness variable is 0.573, where this value is greater than the value of α = 0.05 so that the result is that H3 in this Research is rejected. It can be understood that audit fee stickiness does not have a positive and significant effect on audit quality.
4. The significance value of the audit report lag variable which is moderated by economic failure on audit quality is 0.044, where this value is smaller than the value of α = 0.05 so that the result is that H4 in this Research is rejected.
5. The significance value of the regulation variable which is moderated by economic failure on audit quality is 0.017, where this value is smaller than the value of α = 0.05, so the result is that H5 in this Research is rejected.
6. The significance value of the audit fee stickiness variable which is moderated by economic failure on audit quality is 0.266, where this value is greater than the value of α = 0.05 so that the result is that H6 in this Research is rejected.

Table 3 Determination Coefficient Test

Coefficient of Determination Test (R2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,434[a]	,188	,081	,01405

a. Predictors: (Constant), AFS.EF, REG, ARL, REG.EF, AFS, ARL.EF, EF

Source: Secondary data processed, 2023

According to the table, it can be seen that the R Square value is 0.188, which means that the contribution of the variables audit report lag, regulation, audit fee stickiness, economic failure, audit report lag with economic failure, regulation with economic failure, and audit fee stickiness with economic failure on audit quality was 18.8%. The remaining 81.2% (1-18.8%) is explained by other variables outside this model.

CONCLUSIONS AND SUGGESTIONS

Conclusions

According to the results of research and discussion on the effect of audit report lag, regulation and audit fee stickiness on audit quality with economic failure as a moderating variable, the conclusions obtained are as follows:

1. Audit report lag has a negative and significant effect on audit quality.
2. Regulations can have a positive and significant effect on audit quality.
3. Audit fee stickiness has no effect on audit quality.
4. Economic failure is unable to moderate the effect of audit report lag on audit quality.
5. Economic failure is unable to moderate by strengthening the effect of regulation on audit quality.

6. Economic failure is unable to moderate the effect of audit fee stickiness on audit quality.

Suggestions

1. In this research, audit fee stickiness has no effect on audit quality. Future research is expected to calculate the movement of audit fees both upwards (less sticky upward) and downwards (less sticky downward).
2. Future research can use other proxies to calculate regulation variables, such as the latest OJK regulations in 2022 regarding the submission of periodic financial reports for issuers or public companies. Apart from that, further research can replace proxies for calculating audit quality other than discretionary accruals.
3. Future research is expected to use other moderating variables besides the company's financial condition because the company's financial condition is unable to moderate the relationship between the independent variable and the dependent variable.
4. Future research is expected to use research objects in sectors on the Indonesia Stock Exchange (BEI) to test the effect of audit report lag, regulation, and audit fee stickiness on audit quality with economic failure as a moderating variable. Future researchers can use other service sectors such as manufacturing which is widely listed on the IDX, advertising, printing and media, banking, and others. Further research is also expected to add years of research.

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