

Factors Affecting Audit Delay On Companies In Indonesia

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Abstract

Audit delay that occurs in companies in Indonesia can be minimized by knowing the factors that influence audit delay in companies in Indonesia. The purpose of this study is to empirically examine the effect of independent variables on the dependent variable. The dependent variable used is audit delay, and the independent variables used are profitability, solvency, audit committee, size of public accounting firm, company size, company age, ownership concentration, and size of the board of directors. This research data comes from the financial statements of non-financial companies listed in the Indonesia Stock Exchange (IDX) during 2015-2018. The sample in this study was obtained by the purposive sampling method. The final sample chosen was 189 companies. The hypothesis of this study was tested using multiple regression analysis. The results of this study for the variables of profitability, solvency, ownership concentration, and the size of the board of directors stated that they have no influence on audit delay. In addition, the results of this study differ from the variable size of the public accounting firm size which states that it has a positive effect on audit delay. However, audit committee, company size, and company age variables indicate that it has a negative effect on audit delay.

Keywords: Audit Delay, Audit Committee, Size of Public Accounting Firm, Company Size, Company Age

1. Introduction

Financial reports are the primary output of the accounting process and function as a crucial communication tool between a company's financial activities and its stakeholders. They provide structured information that enables investors, regulators, and other interested parties to evaluate performance and make informed decisions. As a result, financial reports must be prepared with accuracy and clarity to meet the diverse needs of users (Zhou, Zhang, & Song, 2026).

Financial reports generally reflect the results of the accounting process and serve as a means of communication between a company's financial data or activities over a specific period and other interested parties. Therefore, financial reports must be well-prepared to meet the needs of those seeking the information contained in the reports (Hapsari et al. 2016).

The company's financial reports, prepared by management, are apparently insufficient. Therefore, an independent auditor is needed to provide an opinion on the fairness of the company's financial reports prepared by management (Permanasari 2012). Financial report information will be useful if it is presented in a timely manner, so as not to hinder the decision-making process of users (Sakka and Jarboui 2016).

However, financial statements prepared solely by management may be subject to bias or misrepresentation. To enhance credibility, independent auditors play a vital role in assessing the fairness and reliability of these reports. Recent studies emphasize that auditor independence, professional ethics, and expertise significantly influence the quality of financial reporting and stakeholder trust (Novianti & Chariri, 2025; Marisca, Septiano, Aryadi, Dona, & Heryanto, 2024).

Moreover, the usefulness of financial information is highly dependent on its timeliness. Delays in reporting can reduce the relevance of financial data and hinder effective decision-making. Timely disclosure ensures that stakeholders can act on current information before it loses its predictive and confirmatory value (Ozer, Yavuz, & Balcioglu, 2023; Aprilia & Djuminah, 2024). Therefore, the preparation, auditing, and timely presentation of financial reports are essential to maintaining transparency, accountability, and efficiency in corporate governance.

2. Literature Review

Agency Theory

Agency theory explains the existence of a contractual relationship between managers (agents) and shareholders (principals). However, in achieving desired business goals, managers (agents) often neglect the interests of shareholders (principals). This occurs due to the inability of shareholders (principals) to directly observe managers (agents) in running their businesses (Jensen and Meckling 1976). Therefore, shareholders (principals) must exercise control and monitoring over managers (agents) in running the company. One form of control exercised by shareholders (principals) is through external auditors or independent parties (Wijaya 2016).

Compliance Theory

Compliance theory is a theory used as a basis for the timely submission of company financial reports. Compliance theory encompasses two basic perspectives on legal compliance: instrumental and normative. In relation to the normative perspective in the theory of compliance and timeliness of submission of financial reports of companies listed on the Indonesia Stock Exchange (IDX), compliance of public companies in submitting company financial reports is an absolute matter in fulfilling compliance with the principle of timely information disclosure (Sunaningsih and Rohman 2014).

Audit Delay

Audit delay is a delay in the submission of a company's financial statements, where there is a predetermined time difference between the end of the fiscal year and the date the independent auditor's financial statements are published (Indriyani and Supriyati 2012).

Profitability versus Audit Delay

A company's success in generating profits can be measured by its profitability ratio. The profitability ratio in this study measures the company's overall sales effectiveness (Syachrudin and Nurlis 2018). Research by Listiana and Susilo (2012) found that profitability negatively impacts audit delay. This finding is supported by research by Ningsih and Widhiyani (2015). This contrasts with research by Sinurat and Sitanggang (2015), which found that profitability has no impact on audit delay. This finding is supported by research by Kowanda et al. (2016), Ulfa and Primasari (2017), and Maggy and Diana (2018).

H1: Profitability has an influence on Audit Delay**Solvency on Audit Delay**

Solvency is a company's long-term ability to pay its long-term obligations (Mazkiyani and Handoyo 2017). It can indicate a company's financial health or health (Juanita and Satwiko 2012). Research conducted by Maggy and Diana (2018) found that solvency has a positive effect on audit delay. This contrasts with research conducted by Dewi and Wiratmaja (2017), which found that solvency has a negative effect on audit delay. This finding is supported by research conducted by Wariyanti and Suryono (2017). However, research conducted by Debbianita et al. (2017) found that solvency has no effect on audit delay. This finding is supported by research conducted by Pinatih and Sukartha (2017) and Juanita and Satwiko (2012).

H2: Solvency has an influence on Audit Delay**Audit Committee on Audit Delay**

An audit committee is a committee appointed by a company as a liaison between the board of directors and the external auditor. This audit committee typically consists of a majority of independent parties who are expected to view the company separately and act neutrally or impartially (Kurnianingsih and Supomo 1999). Research conducted by Gunarsa and Putri (2017) found that the audit committee has a positive influence on audit delay. This finding contradicts research conducted by Maggy and Diana (2018), which found that the audit committee has no influence on audit delay. This finding is supported by research conducted by Wardhani and Raharja (2013), Butarbutar and Hadiprajitno (2017), and Sutikno and Hadiprajitno (2015).

H3: The Audit Committee has an influence on Audit Delay**Public Accounting Firm Size on Audit Delay**

Public accounting firms provide a platform for public accountants to provide their services to companies or clients and demonstrate the auditor's ability to be independent, thus enabling them to conduct audits professionally (Hadi and Handojo 2017). Public accounting firms are divided into two categories: Big Four and Non-Big Four (Putra and Trisnawati 2016). Research conducted by Rachmawati (2008) found that public accounting firm size has a positive effect on audit delay. This contrasts with research conducted by Manalu and Majidah (2018), which found that public accounting firm size has a negative effect on audit delay. These findings are supported by research conducted by Firnanti (2016). However, research conducted by Syachrudin and Nurlis (2018) found that public accounting firm size has no effect on audit delay. The results of this study are supported by research conducted by Maggy and Diana (2018), Lestari and Latrini (2018), Juanita and Satwiko (2012), and Iskandar and Trisnawati (2010).

H4: The size of the public accounting firm has an influence on audit delay.**Company Size on Audit Delay**

Company size can be classified in various ways, including total assets, total sales, and market value. A larger company ensures greater oversight by investors, capital supervisors, and the government, enabling the company to complete the audit process more quickly (Anggradewi and Haryanto 2014). Research conducted by Oktrivina (2018) found that company size has a positive effect on audit delay. This contradicts research conducted by Mutiara et al. (2018), which found that company size has a negative effect on audit delay. This research is supported by research conducted by Cahyadi (2014). However, research conducted by Anggradewi and Haryanto (2014) found that company size has no effect on audit delay. This

research is supported by research conducted by Sutikno P. and Hadiprajitno (2015) and Maggy and Diana (2018).

H5: Company Size has an Effect on Audit Delay**Company Age on Audit Delay**

Company age refers to how long a company has been established, developed, and sustained. Companies with a long history tend to be able to easily collect, process, and produce information when it is truly needed by users. This is supported by the company's existing experience (Saleh and Susilowati 2004). Research conducted by AL-Shwiyat (2013) found that company age has a positive effect on audit delay. This contrasts with research conducted by Saemargani and Mustikawati (2015), which found that company age has a negative effect on audit delay. This finding is supported by research conducted by Karlina et al. (2018). However, research conducted by Mazkiyani and Handoyo (2017) found that company age has no effect on audit delay.

H6: Company Age has an Effect on Audit Delay**Ownership Concentration on Audit Delay**

Ownership concentration in a company describes how and by whom control over business activities within a company. Ownership concentration is related to the number of shareholders and the percentage of share ownership in a company, excluding public ownership (Atmojo and Darsono 2017). Research conducted by Atmojo and Darsono (2017) states that ownership concentration has a negative effect on audit delay. This finding is supported by Sutikno, P., and Hadiprajitno (2015). However, research conducted by Afify (2009) states that ownership concentration has no effect on audit delay. This finding is supported by Apadore and Noor (2013) and Hassan (2016).

H7: Ownership Concentration has an effect on Audit Delay**The Effect of Board Size on Audit Delay**

The size of a company's board of directors plays a crucial role in corporate governance (Salihi and Jibril 2015). A larger board of directors improves management quality and can influence the company's monitoring activities, making them more effective and efficient (Destriana 2015). Research by Hassan (2016) found that company size has a positive effect on audit delay. This research is supported by Wardhani and Raharja (2013).

H8: The size of the board of directors influences audit delay.**3. Method**

The population in this study was all non-financial companies listed on the Indonesia Stock Exchange (IDX) during the 2015-2018 period. The research data used was secondary data. The sample was selected using a purposive sampling method, with the following predetermined sample selection criteria:

Table 1. Sample Selection Procedure

No	Description Criteria	Number of Companies	Total Data
1	Non-financial companies consistently listed on the Indonesia Stock Exchange during 2015-2018	377	1508
2	Non-financial companies that did not consistently submit financial statements as of December 31st during 2015-2018	(2)	(8)
3	Non-financial companies that did not consistently submit financial statements using Rupiah currency during 2015-2018.	(72)	(288)
4	Non-financial companies that did not consistently generate profits from 2015 to 2018	(113)	(452)
5	Non-financial companies that did not submit complete financial statements from 2015	(1)	(4)
Total non-financial companies used as the research sample		189	756

Source: Results of data collection

Operational Definition and Measurement of Variables

Audit Delay

Audit delay is the delay in the delivery of a company's financial statements audited by an independent auditor. Based on the model in Maggy and Diana's (2018) research, audit delay is defined as the number of days calculated from the end date of the annual financial reporting period to the date the independent auditor's report is issued.

Profitability

Profitability is a ratio that measures a company's overall sales effectiveness. This independent variable is measured using a ratio scale. Based on the model in Maggy and Diana's (2018) research, profitability is defined as net income compared to net sales.

Solvenability

Solvency is the likelihood of a company's long-term ability to pay its long-term obligations. This solvency variable can be measured using a ratio scale and can be formulated as follows (Maggy and Diana 2018): total liabilities compared to total equity.

Audit Committee

The audit committee is a committee appointed by the company as a liaison between the board of directors and the external auditor. The audit committee variable is measured using a ratio scale and can be formulated as follows (Maggy and Diana 2018): the number of audit committees within a company.

Public Accounting Firm Size

Public accounting firms provide a platform for public accountants to provide their services to companies or clients. This variable can be formulated using a dummy variable as follows (Maggy and Diana 2018): 1 for Big Four Companies and 0 for Non-Big Four Companies.

Company Size

Company size can be classified in various ways, including total assets, total sales, and market value. This company size variable can be measured using a ratio scale and can be formulated as follows (Maggy and Diana 2018): $\ln(\text{total assets})$.

Company Age

Company age is the length of time a company has been established, developed, and sustained. This company age variable can be measured using a ratio scale and can be formulated as follows (Karlina et al. 2018): the total age of the company from its inception to the year of the study.

Ownership Concentration

A company's ownership concentration reflects control over business activities within a company. This ownership concentration variable can be measured using a ratio scale and can be formulated as follows (Hassan 2016): the number of majority shareholders who own 5 percent or more of a company's shares.

Board Size

The size of the board of directors within a company plays a crucial role in corporate governance. This variable can be measured using a ratio scale and can be formulated as follows (Hassan 2016): the number of board directors within a company. Based on the literature review, a survey questionnaire was designed to be completed by a representative sample of professional accountants in employment. Some of the respondents work in accounting firms that primarily provide accountancy-related services to their clients. Other respondents were employees working full-time in private and public sector entities.

To supplement the survey questionnaire, the author also undertook key informant interviews with some targeted respondents to understand further the themes that emerged from the questionnaire.

4. Result and Discussion

Descriptive statistics in this study use minimum values, maximum values, average values (mean), and standard deviations for each research variable from 2015-2018, presented in Table 2 as follows.

Table 2. Descriptive Statistics

Variable	N	Minimum	Maximum	Mean	Std. Deviation
AD	756	22	172	75,10	16,471
NPM	756	0,00017	2,27702	0,1376912	0,19543208
DER	756	0,00508	13,97686	1,0247958	1,17955796
AC	756	1	6	3,05	0,429
KAP	756	0	1	0,38	0,486
TA	756	24,56831	33,47373	28,8985632	1,51703969
AGE	756	2	89	33,61	14,144
CONCNT	756	0,15929	0,99800	0,6899238	0,16502607
BDSIZE	756	2	16	5,13	2,007

Source: Researchers' Output data SPSS version 23

Table 3. Size of Public Accounting Firm

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid NON BIG FOUR	467	61,8	61,8	61,8
BIG FOUR	289	38,2	38,2	100,0
Total	756	100,0	100,0	

Source: Researchers' Output data SPSS version 23

Table 4. Size of Public Accounting Firm

Variabel	B	Sig.	Kesimpulan
(Constant)	157,296	0,000	
NPM	-5,550	0,074	Ha1 not accepted
DER	,198	0,695	Ha2 not accepted
AC	-2,792	0,050	Ha3 accepted
KAP	3,257	0,017	Ha4 accepted
TA	-2,245	0,000	Ha5 accepted
AGE	-,150	0,001	Ha6 accepted
CONCNT	-5,020	0,181	Ha7 not accepted
BDSIZE	-,189	0,607	Ha8 not accepted

Variable Dependent: AD

Sumber: Output Data SPSS 23

The constant value of 157.296 indicates that if the independent variables (profitability, solvency, audit committee, public accounting firm size, company size, company age, ownership concentration, and board of directors) are set to zero, then the dependent variable (audit delay) is 157.296. The significance value of profitability (NPM) is 0.074, thus Ha1 is rejected. This indicates that profitability does not significantly influence audit delay. The company's ability to generate profits based on its assets does not affect the timeframe for submitting audited financial statements (Susilawati et al. 2012).

The significance value of solvency (DER) is 0.695, thus Ha2 is not accepted. This indicates that solvency does not significantly influence audit delay. According to auditor standards for conducting audit procedures, neither companies with large total debt and a large number of debtholders nor companies with small total debt and a small number of debtholders will affect the completion of the company's audit report (Eksandy 2017).

The significance value of the audit committee (AC) is 0.050, thus Ha3 is accepted. This indicates that the audit committee has a significant negative influence on audit delay. The audit committee is tasked with overseeing the independent auditor's audit completion and ensuring that the audit is conducted in accordance with applicable auditing standards. Therefore, the audit committee is directly involved in the audit, thus influencing the submission of the company's audited financial statements (Saragih 2018).

The significance value of the size of the public accounting firm (KAP) is 0.017, thus Ha4 is accepted. The beta test results show a positive sign, indicating that the size of the public accounting firm has a significant positive effect on audit delay. The large size of the public accounting firm is indicated by high human resources, which will affect the timeframe for submitting the company's audited financial reports (Manalu and Majidah 2018).

The significance value of the firm size (TA) is 0.000, thus Ha5 is accepted. The beta test results show a negative sign, indicating that firm size has a significant negative effect on audit delay. Large companies tend to report financial reports earlier than small companies. This occurs because large companies are closely monitored by external parties (Bahri et al. 2018).

The significance value of the firm age (AGE) is 0.001, thus Ha6 is accepted. The beta test results show a negative sign, indicating that firm age has a significant negative effect on audit delay. Companies that have a long history tend to find it easier to collect, process and produce information when it is really needed by information users (Saleh and Susilowati 2004).

The significance value of ownership concentration (CONCNT) is 0.181, thus concluding that Ha7 is not accepted. This indicates that ownership concentration does not significantly influence audit delay. This is possible because management's role is to monitor the company to ensure its smooth operation and make decisions for the company (Noeryanto 2015).

The significance value of the size of the board of directors (BDSIZE) is 0.607, thus concluding that Ha8 is not accepted. This indicates that the size of the board of directors does not significantly influence audit delay. The board of directors in a company is responsible for conducting effective and efficient internal oversight, monitoring and managing risks, and maintaining company productivity. Therefore, the size of the board of directors in a company does not affect the length of time required to submit the company's audited financial statements (Sidharta and Nurdina 2017).

5. Conclusion

The results of this study indicate that profitability, solvency, ownership concentration, and the size of the board of directors have no effect on audit delay. Meanwhile, the audit committee, the size of the public accounting firm, the size of the company, and the age of the company do influence audit delay.

This study has several limitations, namely: (1) The quality of the data processed in this study is not normally distributed, (2) There are autocorrelation issues, (3) There are variables that experience heteroscedasticity issues, and (4) The study period only uses a four-year period, namely 2015-2018. In addition, recommendations that can be given to future researchers are: (1) Add other variables that are considered to have a greater influence on audit delay, such as independent commissioners and public ownership, (2) Change the research data, and (3) Extend the research period to better describe audit delay.

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