
Determinants of Audit Delay in Manufacturing Companies in Indonesia

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Abstract

This study aims to show evidence of the influence of company size, profitability, size of the Public Accounting Firm, and audit opinion on audit delay. The population and samples used in this study are manufacturing companies listed on the Indonesia Stock Exchange in the period 2019 – 2021. In this study, purposive sampling was used for sampling with a sample of 258 companies obtained. This study uses multiple linear regression data analysis. The results obtained from this study prove that company size and audit opinion have a negative effect on audit delay. Meanwhile, the profitability and size of the Public Accounting Firm have no effect on audit delay. The results of this research have the implication that companies are expected to be able to publish financial reports on time. It is hoped that the results of this research can also help auditors and management find out the factors that cause audit delays, so that auditors and management can prevent them. The timeliness of financial reporting is also very necessary for investors, because investors can obtain up-to-date information for making investment decisions.

Keywords: Audit delay, audit opinion, company size, profitability, public accounting firm size.

1. Introduction

1.1. Background

Financial reports are extremely beneficial to a company, and the information they contain must be presented in a timely and accurate manner. If financial reports are submitted late, their usefulness will be diminished. A delay in submitting financial reports indicates bad news (Pardede, 2018). Bad news can lead to a decline in investor confidence, which in turn affects stock prices on the stock market. (Sari dan Mulyani, 2019).

Companies that have gone public and are listed on the Indonesian Stock Exchange are required to publish financial reports that have been audited by independent auditors in a timely manner. (Natanael & Pramiudi, 2019). OJK Regulation No. 29/PJOK04/2016 stipulates that a company must submit its annual financial report no later than the end of the third month after the end of

the annual period. Several factors have been identified regarding the delay in submitting financial reports. On June 10, 2021, the Indonesia Stock Exchange announced that 96 companies had not submitted their 2020 Financial Reports. (Bursa Efek Indonesia, 2021). Based on the announcement of the Indonesia Stock Exchange (IDX) dated May 12, 2022, it was discovered that as of May 9, 2022, there were 91 companies that had not submitted audited financial reports to the IDX (BEI, 2022).

Several researchers have conducted research on factors influencing audit delay, but the results are inconsistent. Research conducted by Gaol & Duha (2021) and Clarisa & Pangerapan (2019) which shows that company size has a positive effect on audit delay. In research conducted by Lestari & Nuryatno (2018), Pardede (2018), Lai et al. (2020), Saputra et al. (2020), and Anam & Julianti (2019) shows that company size has an effect on audit delay. In the study of Natanael & Pramiudi (2019), Sari & Mulyani (2019), Adiraya & Sayidah (2018), Pattinaja & Siahainenia (2020), Yusuf (2020), and Bahri & Amnia (2020) shows that company size does not have a significant effect on audit delay. Meanwhile, in research conducted by Alfiani & Nurmala (2020) shows that company size has a negative effect on audit delay.

Research conducted by Yusuf (2020), Clarisa & Pangerapan (2019), Alfiani & Nurmala (2020), Pardede (2018), and Gaol & Duha (2021) shows that profitability has a negative effect on audit delay. In research conducted by Kuncaratrah et al. (2019) shows that profitability has an effect on audit delay. In research conducted by Effendi (2018), Saputra et al. (2020), Adiraya & Sayidah (2018), Lestari & Nuryatno (2018) shows that profitability does not affect audit delay.

Research conducted by Yusuf (2020), Clarisa & Pangerapan (2019), and Yanthi et al. (2020) shows that the size of the Public Accounting Firm has a negative effect on audit delay. Meanwhile, in research conducted by Anam & Julianti (2019) shows that the size of the Public Accounting Firm has an effect on audit delay.

Research conducted by Gaol & Duha (2021), Pattinaja & Siahainenia (2020), Permatasari & Saputra (2021), Kuncaratrah et al. (2019), and Sari & Mulyani (2019) shows that audit opinion has a negative effect on audit delay. Meanwhile, in research conducted by Adiraya & Sayidah (2018), Yanthi et al. (2020), Saputra et al. (2020), and Bahri & Amnia (2020) shows that audit opinion has no effect on audit delay.

This study is a replication of the previous study conducted by Gaol & Duha (2021). In previous research conducted by Gaol & Duha (2021) using audit delay as the dependent variable and audit opinion, profitability, and company size as the independent variables. The differences between this study and previous studies lie in the independent variables and the research objects used. This study added the independent variable of Public Accounting Firm size, and the research objects used manufacturing companies listed on the Indonesia Stock Exchange in 2019-2021. The addition of the research variable of Public Accounting Firm size is because larger Public Accounting Firms typically have more auditors, resulting in a smaller audit delay. The use of

manufacturing companies is due to their complexity compared to service and trading companies. Thus in the manufacturing company requires the most comprehensive audit process.

1.2. Literature Review

1.2.1. Compliance theory

Compliance theory explains how individuals comply with established regulations. This theory also aims to encourage individuals to comply with established regulations, thereby ensuring compliance. Not only individuals are required to comply with regulations, but companies are also required to comply with established regulations. One of the regulations applicable to companies is the timely submission of financial reports. Timely submission of financial reports will be beneficial to users of the financial reports. (Amalia et al., 2021).

Every company is required to submit financial reports on time, within the specified deadline. Financial Services Authority (OJK) Regulation No. 29/PJOK04/2016 stipulates that a company must submit its annual financial report no later than the end of the third month after the end of the annual financial reporting period. This aligns with the compliance theory, which requires companies to comply with OJK regulations.

1.2.2 Agency Theory

Agency theory describes the relationship between a principal and an agent. The principal is the shareholder, and the agent is the company's management. This theory assumes that the principal is a suitable individual with personal interests and a desire to maximize those interests (Andri & Apriwenni, 2019). This creates an information gap due to differing interests between managers and shareholders. This divergence of interests between managers and shareholders leads to conflict. This conflict will impact the time required to complete financial reports, potentially leading to audit delays.

1.2. Hypothesis Development

Company size is a consideration that can be used to classify the size of a company. According to Pattinaja & Siahainenia (2020), company size is basically divided into three categories, namely small firms, medium firms, and large firms. In the research conducted by Alfiani & Nurmala (2020), company size has a significant negative effect on audit delay. This is because large companies have better internal controls than medium-sized and small companies, allowing them to submit financial reports on time. Based on the above explanation, the following hypothesis is formulated:

H1: Company size has a negative effect on audit delay.

Profitability is a company's ability to generate profits. Companies with high profitability tend to require a quick audit time for their financial statements and have no reason to delay submitting

them. This is because these companies must provide good news to the public (Ashton et al., 1987).

In research conducted by Alfiani & Nurmala (2020), Clarisa & Pangerapan (2019), Gaol, & Duha (2021), Pardede (2018), and Yusuf (2020), the results showed that profitability has a negative effect on audit delay. This indicates that the higher a company's profitability, the lower the likelihood of audit delay. Based on the above description, the following hypothesis is formulated:

H2: Profitability has a negative effect on audit delay.

Public Accounting Firm Size indicates how big a Public Accounting Firm is. Public accounting firms are divided into two groups: Big Four Public Accounting Firms and Non-Big Four Public Accounting Firms. (Yusuf, 2020). Public Accounting Firms that have partnerships with the big four Public Accounting Firms have good auditors and employees, so they can speed up the financial report auditing process.

The research conducted by Clarisa & Pangerapan (2019), Yanthi et al. (2020), and Yusuf (2020) showed that public accounting firm size negatively impacts audit delay. The larger the firm, the shorter the audit delay. This is because the Big Four firms have a positive image and employ more auditors, resulting in shorter audit delays. Based on the above explanation, the following hypothesis is formulated:

H3: Public accounting firm size has a negative effect on audit delay.

An audit opinion is an auditor's opinion in assessing the fairness of financial statements. Companies that receive an unqualified opinion require a shorter audit time than companies that receive an opinion other than an unqualified opinion. (Anam & Julianti, 2019).

The research conducted by Gaol & Duha (2021), Kuncaratrah et al. (2019), Pattinaja & Siahainenia (2020), Permatasari & Saputra (2021), and Sari dan Mulyani (2019) showed that audit opinion negatively impacts audit delay. This means that companies that receive an unqualified opinion experience shorter audit delays. Based on the above description, the following hypothesis is formulated:

H4: Audit opinion has a negative effect on audit delay.

1.3. Research Model

The research model is as follows:

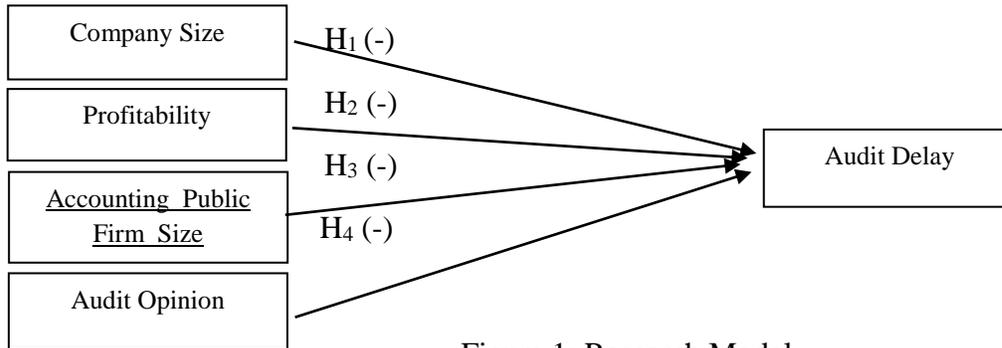


Figure 1: Research Model

2. Research Method

2.1. Population and Sample

The population used in this study was manufacturing companies listed on the Indonesia Stock Exchange between 2019 and 2021. The sample was determined using purposive sampling. The following are the criteria used to determine the sample in this study:

1. Manufacturing companies listed on the Indonesia Stock Exchange between 2019 and 2021.
2. Manufacturing companies operating and consistently publishing annual financial reports ending December 31, 2019 and 2021.
3. Manufacturing companies presenting financial reports in the rupiah currency for the 2019 and 2021 period.
4. Manufacturing companies that experienced profits during the 2019 and 2021 period.

2.2 Research Variables and Variable Measurement

The dependent variable used in this study is audit delay. Meanwhile, the independent variables are company size, profitability, public accounting firm size, and audit opinion.

Audit delay, often referred to as audit report lag, is the length of time required by auditors to complete an annual financial statement audit. Based on research conducted by Gaol & Duha (2021), Audit delay can be measured using the auditor's report lag criteria calculation, as follows:

$$\text{Audit Delay} = \text{Auditor's Report Date} - \text{Financial Report Date}$$

In this study, the independent variables used are company size, profitability, public accounting firm size, and audit opinion. Company size can be measured using the natural logarithm of total

assets. Profitability is a company's ability to generate profits. Profitability is measured using Return on Assets (ROA). The formula used to calculate Return on Assets is as follows:

$$Return\ on\ Assets = \frac{Net\ income}{Total\ Assets} \times 100\%$$

Public Accounting Firm Size is a measure of the size of a public accounting firm. Public accounting firms are divided into two groups: the Big Four and the Non-Big Four. (Yusuf, 2020). Companies using the services of a Big Four Public Accounting Firm are assigned a nominal scale or dummy code of 1, while companies using the services of a non-Big Four Public Accounting Firm are assigned a nominal scale or dummy code of 0.

The auditor's opinion is the opinion provided by the auditor in assessing the fairness of a financial statement. In this study, auditor's opinion is measured using dummy variables. The dummy code 0 represents an opinion other than an unqualified opinion, and the dummy code 1 represents an unqualified opinion.

3. Results dan Discussions

3.1. Population dan Sample

The population used in this study was manufacturing companies listed on the Indonesia Stock Exchange from 2019 to 2021. This study used purposive sampling as the sampling method. The following is the sample data collection used in this study:

Table 1. Research Sample

No.	Criteria	Amount
1	Manufacturing company listed on the Indonesia Stock Exchange in 2019 – 2021.	191
2	Manufacturing companies that operate and do not consistently publish annual financial reports ending December 31 for the period 2019 – 2021	(17)
3	Manufacturing companies that do not present financial reports using the rupiah currency	(30)
4	Manufacturing companies that experience losses.	(58)
Total sample		86
Total data in 2019 – 2021 period		258

3.2. Descriptive Statistical Analysis

Descriptive statistical analysis is a description of the variables being studied which are measured through the average (mean), maximum, minimum and standard deviation values (Ghozali, 2018). The following are the results of descriptive statistical tests conducted to describe the variables in this study:

Table 2. Descriptive Statistics

Variable	Mean	Minimum	Maximum	Std. Deviation
Company Size	258 28.684	25.050	33.540	1.614
Profitability	258 0.080	0.000	0.607	0.085
Public Accounting Firm Size	258 0.287	0	1	0.453
Opini Auditor	258 0.992	0	1	0.088
Audit Delay	258 88.333	29	178	26.113

3.3. Classical Assumption Test

The normality test is a test conducted using the Kolmogorov-Smirnov statistical test. The result of the normality test is an Asymp. Sig. (2-tailed) value of 0.200. This means that the data is normally distributed because it meets the requirements specified in the normality test, namely an Asymp. Sig. value greater than 0.05. This indicates that normality has been met.

The multicollinearity test results, namely the tolerance value of the variables company size, profitability, Public Accounting Firm size, and audit opinion, showed results that were greater than 0.10, with a VIF value of less than 10 and a significance value greater than 0.05. This means that there is no multicollinearity in this research regression model.

The autocorrelation test results showed a Durbin-Watson value of 1.243. This value is smaller than the dW value for 4-dU, which is 2.268. Therefore, it can be concluded that there is no autocorrelation in this study.

3.4. F Test

The following are the results of the F test:

Table 3. F Test Result

Model	Sum of Squares	Mean Square	F	Sig.
Regression	15121,318	3780,330	5,973	0,000
Residual	160124,015	632,901		
Total	175245,333			

Table 3 shows the results of the F test with a significance value of 0.000. From the results of the F test, it is concluded that the regression model is suitable for use because it has a significance value of less than 5%.

3.5. *Coefficient of Determination*

The following are the results of the coefficient of determination test:

Table 4. Coefficient of Determination Test Result

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,294	0,086	0,072	25,158

The table above shows the coefficient of determination test results with an adjusted R-square value of 0.072. This indicates that 7.2% of audit delay is explained or described by the independent variables, including company size, profitability, public accounting firm size, and audit opinion. The remaining 92.8% is explained or described by other variables not used in this study.

3.6. *Hypothesis Test Results*

The following are the results of the multiple regression analysis test:

Table 5. Multiple Regression Analysis Test Results

Model	Unstandardized Coefficients		t	Sig.
	B	Std. Error		
(Constant)	218,951	35,578	6,154	0,000
Company Size	-2,740	1,094	-2,505	0,013
Profitability	-31,653	20,125	-1,573	0,117
Public Accounting Firm Size	-3,866	4,104	-0,942	0,347
Audit Opinion	-48,765	18,601	-2,622	0,009

The equation of the regression is as follows:

$$AD = 218,951 - 2,740 \text{ Comp.Size} - 31,653 \text{ Profit} - 3,866 \text{ PAF Size} - 48,765 \text{ Aud.Op} + \epsilon$$

3.7. *Discussions*

3.7.1. *Company Size on Audit Delay*

Based on the results of this study, it is known that company size has a negative and significant effect on audit delay. Company size is a consideration used to assess the size of a company. In large companies, the timeliness of providing information regarding financial reports will be more consistent than in small companies. One factor influencing this is that large companies typically have more competent management and good internal controls. This will result in more reliable financial reports, thereby reducing the time required to audit financial statements. The results of this study align with research conducted by Alfiani & Nurmala (2020) which states that company size has a negative and significant effect on audit delay.

3.7.2. Profitability on Audit Delay

Based on the results of this study, it was found that profitability had no effect on audit delay. Profitability is a company's ability to generate profits. Profitability also provides an indication of management's effectiveness in managing the company's operational activities. During the Covid-19 pandemic, manufacturing companies tended to experience a decline in profitability (Syafitri & Sholikha, 2023). Profitability did not affect audit delay, possibly because even companies experiencing losses are still required to submit financial reports to the Financial Services Authority (OJK)., companies still had to submit financial reports. This is because the OJK requires public companies to submit financial reports no later than the end of the third month after the financial closing date. This aligns with the Compliance Theory, which states that companies will comply with applicable regulations.

The results of this study are inconsistent with the results of research conducted by Alfiani & Nurmala (2020), Clarisa & Pangerapan (2019), Gaol, & Duha (2021), Pardede (2018), and Yusuf (2020) which shows that profitability has a negative effect on audit delay.

3.7.3. Public Accounting Firm Size on Audit Delay

Based on the results tested in this study, it was found that Public Accounting Firm size had no effect on audit delay. Public Accounting Firm size is a measure of the size of a public accounting firm. Public Accounting Firms are categorized into two groups: the big four and non-big four. In this study, Public Accounting Firm size was not shown to have an effect on audit delay, as each Public Accounting Firm has its own Quality Control Standards. Therefore, auditors work according to established audit procedures, so audit duration is not affected by Public Accounting Firm size. The timeliness of financial reporting or the reduction in audit delays is not affected by the size of the public accounting firm, possibly due to the Covid-19 pandemic. The COVID-19 pandemic has also impacted the auditors' work mechanisms in carrying out the audit process (Puspaningsih & Irena, 2024). The Covid-19 pandemic since 2020 has forced both Big Four and non-Big Four Public Accounting Firms to conduct audits remotely.

The result is inconsistent with research conducted Clarisa & Pangerapan (2019), Yanthi et al. (2020), and Yusuf (2020) whose research shows that the size of the Public Accounting Firm has a negative effect on audit delay.

3.7.4. Audit Opinion on Audit Delay

Based on the results tested in this study, it was found that the audit opinion variable has a negative and significant effect on audit delay. An audit opinion is an opinion given by an auditor to assess the fairness of a company's financial statements. The research data revealed that the average auditor opinion score was 0.992. This indicates that most companies received an unqualified opinion. Companies with an unqualified audit opinion are considered good news. This encourages companies to publish their financial statements more quickly, thereby reducing audit delay. Timeliness of financial reporting is likely also supported by relaxations in financial reporting in Indonesia. In 2020, companies were allowed to delay their financial reporting by two months due to the COVID-19 pandemic.

The research finding align with results research conducted by Gaol & Duha (2021), Kuncaratrah et al. (2019), Pattinaja & Siahainenia (2020), Permatasari & Saputra (2021), and Sari dan Mulyani (2019) whose research shows that audit opinion has a negative effect on audit delay.

4. Conclusion

Based on the test results discussed above, it is concluded that company size and auditor opinion negatively influence audit delay. Meanwhile, profitability and public accounting firm size have no effect on audit delay.

This study has limitations, namely that the factors influencing audit delay are only 7.2%. Therefore, future research is expected to use a broader range of independent variables, not just company size, profitability, public accounting firm size, and audit opinion. Variables that can be added include good corporate governance. Increasing the role of the board of commissioners, audit committee and the board of directors is very necessary for the timeliness of financial reporting.

Based on the research results, there are several implications that are expected to provide benefits for companies, auditors and investors. Companies must submit financial reports on time to comply with applicable regulations. It is hoped that the results of this research can also help auditors and management find out the factors that cause audit delays, so that auditors and management can prevent them. The timeliness of financial reporting is also very necessary for investors, because investors can obtain up-to-date information for making investment decisions.

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