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Factors Affecting Audit Delay

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ABSTRACT
This study aims to determine the factors influencing audit delay, including company size, profitability, size of the public accounting firm, and debt to equity ratio. The data used in this research consists of annual reports from manufacturing companies in the food and beverage industry sector listed on the Indonesia Stock Exchange during the period 2017-2020. This study employs a quantitative method and utilizes multiple linear regression analysis using IBM SPSS 23. The implications of this research are expected to provide positive contributions to various stakeholders. For companies, it can serve as consideration in completing audit reports. Internal auditors can also focus on maintaining audit quality and integrity. Additionally, this study is beneficial for investors and potential investors in assessing opportunities for increasing stock value in manufacturing companies within the food and beverage industry sector listed on the IDX. Regulators can evaluate and monitor indications of any fraud in the audit completion process. Therefore, both the company's financial statements and external auditors must collaboratively complete the audited financial reports. The research findings indicate that company size and debt to equity ratio do not influence audit delay, while profitability and the size of the public accounting firm significantly affect audit delay.

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INTRODUCTION

Financial statements are the final process in accounting where they play a crucial role in measuring and evaluating a company's performance. In Indonesia, listed companies on the stock exchange are required to prepare financial statements each period to provide information regarding financial position, cash flows, and performance within the company (Indonesia, 2017). Financial statements are beneficial for users aiming to make economic decisions and serve as accountability for management's stewardship of entrusted resources.

Audit of financial statements conducted by Public Accountants aims to provide an opinion on the fairness, in terms of materiality, financial position, profit or loss, changes in equity, and cash flows, in accordance with Generally Accepted Accounting Principles in Indonesia. Bapepam-LK mandates the presentation of audited financial statements for publicly traded companies to ensure accurate information is provided to shareholders.

The Financial Accounting Standards (Indonesia, 2017) state that financial statements are part of the financial reporting process. The purpose of financial statements according to Financial Accounting Standards Statement No. 1 (IAS, 2017) is to provide information about the financial position, performance, and cash flows of the company, which are useful for all

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users in making economic decisions and demonstrating management's accountability for the resources entrusted to them.

Compliance regulations regarding timely submission of financial statements to the public in Indonesia are stipulated in the Appendix of the Chairman of the Capital Market Supervisory Board and Financial Institutions No. KEP431/BL/2012 on Submission of Annual Reports of Issuers or Public Companies effective from August 1, 2012. This regulation aims to minimize cases of audit delay in Indonesia.

Based on data from the Year-End 2014 Indonesia Capital Market Press Conference, 30 administrative sanctions in the form of written warnings were issued due to delayed publication of reports (Widhiasari & Budiartha, 2016). Audit delays in Indonesia can negatively impact a company's sustainability due to prolonged audit completion times affecting the timeliness of financial statement disclosures. Therefore, minimizing audit delays makes company financial statements more relevant (Lintang, 2018).

An incident related to audit delay occurred on April 9, 2015, where financial statements of 52 issuers were not reported to the Indonesia Stock Exchange (IDX) for the year 2014 (metrotvnews.com, April 9, 2015). In 2015, 63 companies experienced audit delays until May 2, 2016 (liputan6.com, June 16, 2016), and in 2016, 70 companies were late in submitting audited financial statements. Furthermore, delays in financial reporting occurred in 2019, where only 578 companies submitted their financial reports for the first half of 2019 on time out of a total of 737 listed companies on the IDX, indicating only 78.4% compliance (kontan.co.id, August 8, 2019).

The IDX imposed sanctions on 23 issuers for late submission of interim financial performance for the September 2020 period. The penalties included Written Warning II and a fine of IDR 50 million. From the calendar day 31 to day 60 since the deadline, these issuers did not meet their obligations. A total of 28 issuers had not submitted their reports, where 23 were sanctioned, while 4 issuers would submit audited financial reports.

One company had not even submitted the June 2020 audited financial report and was subjected to the same sanction. In March 2020, the IDX issued a circular extending the financial reporting period due to the impact of the Covid-19 pandemic. According to Decision Letter of PT Bursa Efek Indonesia No. Kep-00027/BEI/03-2020 dated March 20, 2020, issuers were granted an extension of up to two months after the end of the reporting period for interim financial statements. This meant that if the financial report ended in September 2020, issuers had until December 30, 2020, at the latest to submit their financial reports (CNBC Indonesia, January 13, 2021).

The IDX imposed sanctions on 53 issuers for late submission of interim financial reports ending September 30, 2020. Through Decision Letter of PT Bursa Efek Indonesia No. Kep-00089/BEI/10-2020 dated October 15, 2020, regarding Relaxation of the Deadline for Submission of Financial Statements and Annual Reports, a Written Warning was given. Regulation I-H of the Exchange about Sanctions stipulates that the Exchange will issue Written Warning I for late submission of financial statements up to 30 calendar days from the deadline.

Research on Audit delay has been widely conducted. For example, Kartika (2009) conducted a study on audit delay in Indonesia. The population used in the study was LQ 45

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companies listed on the Jakarta Stock Exchange (BEJ) from 2001 to 2005. A total of 13 companies were selected as samples using purposive sampling. Data in the study were analyzed using multiple linear regression analysis. Factors tested in the study included company size, operating profit, auditor opinion, profitability level, and auditor reputation. The study concluded that company size and operating profit significantly negatively influence audit delay. Auditor opinion had a positive and significant impact on audit delay, while profitability and auditor reputation had no effect on audit delay.

Lianto and Kusuma (2010) examined factors affecting audit report lag. The population used in the study was consumer goods industry companies and multifinance companies listed on the Indonesia Stock Exchange (IDX) from 2004 to 2008. A total of 28 consumer goods industry companies and 11 multifinance companies were selected as samples using purposive sampling. Data in the study were analyzed using multiple linear regression analysis. Factors tested in the study were profitability, solvency, company age, company size, and industry type. The study concluded that profitability, solvency, and company age influence audit report lag, while company size and industry type do not affect audit report lag. Based on the phenomena and previous studies above, the researcher is interested in examining factors influencing audit delay in the financial statements of manufacturing companies in the food and beverage sector listed on the Indonesia Stock Exchange.

METHOD

This study is a quantitative research aimed at analyzing the relationship among several relevant variables in the context of manufacturing companies in the food and beverage sector listed on the Indonesia Stock Exchange during the period 2017 to 2020. The research methodology employs a numerical data analysis approach using secondary data sourced from annual financial reports published by relevant companies, accessed through the official website of the Indonesia Stock Exchange (www.idx.co.id).

The population in this study consists of manufacturing companies in the food and beverage sector listed on the Indonesia Stock Exchange during the period 2017-2020. Sampling in this research utilizes purposive sampling technique, which involves selecting samples based on specific criteria. The criteria for sample selection are as follows: companies must consistently and comprehensively publish audited financial statements from 2017 to 2020, with financial reporting periods ending on December 31st each year; companies that were not delisted during the observation period; financial reports presented in Indonesian Rupiah (IDR); and reporting data required by researchers throughout the years 2017 to 2020.

In this study, several key variables are examined to understand their impact within the context of manufacturing companies in the food and beverage sector listed on the Indonesia Stock Exchange from 2017 to 2020. The dependent variable under investigation is Audit Delay, which quantitatively measures the duration between the end of a company's fiscal year and the issuance date of its audit report, specifically up to December 31st as stated in the independent auditor's report. This variable is crucial as it reflects the efficiency and timeliness of audit completion, expressed in days. Profitability, another critical variable, is assessed using Return on Assets (ROA), calculated by dividing Net Profit by Total Assets and multiplying the result by 100%. Higher profitability is hypothesized to correlate with

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shorter Audit Delays, suggesting that financially robust companies may undergo audits more swiftly due to better resource allocation and management efficiency.

The Size of Public Accounting Firm is evaluated using a dummy variable, distinguishing auditors affiliated with the "Big Four" accounting firms (coded as 1) from those associated with other firms (coded as 0). This measure helps gauge whether the reputation and resources of larger auditing firms influence Audit Delays differently compared to smaller firms. Solvency is assessed through the Debt to Equity Ratio (DER), which quantifies the proportion of a company's total assets financed by creditors. This ratio, formulated as Total Debt divided by Total Assets, provides insights into financial risk and leverage. Companies with higher DERs may experience different audit timelines due to the complexity of financial structures and creditor relationships impacting audit scrutiny. In conducting this research, a multiple linear regression model will be employed to analyze these variables collectively. This statistical approach allows for the examination of how Profitability, Size of Public Accounting Firm, and Debt to Equity Ratio individually and collectively influence Audit Delay. By using robust statistical analysis, this study aims to provide valuable insights into the factors affecting audit efficiency and timeliness among manufacturing firms in the food and beverage sector listed on the Indonesia Stock Exchange during the specified period.

Data collected were analyzed using the statistical software SPSS version 23. Prior to regression analysis, classic assumption tests were conducted to validate data suitability for the regression equation, including tests for normality, multicollinearity, heteroscedasticity, and autocorrelation. Multiple linear regression analysis was performed to evaluate the significance of regression coefficients and test research hypotheses, using the F-test for simultaneous significance and t-test for individual parameter significance in the model (Sugiyono, 2019).

$$Y = \beta_0 + \beta_1 UK + \beta_2 PR + \beta_3 KAP + \beta_4 DER + \varepsilon$$

Keterangan:

Y = Audit Delay.
$\beta 0$ = Constant.
$\beta 1$, $\beta 2$, $\beta 3$,$\beta 4$ = Regression Coefficient of each independent variable.
UK = Company Size.
PR = Profitability.
KAP = Size of the Public Accounting Firm.
DER = Debt Equity Ratio.
ε = Standar Eror.

RESULT AND DISCUSSION

Classic Assumption Test

Normality Test

Table 1. Kolmogorov-Smirnov Test Results

		Unstandardized Residuals
N		64
Normal Parameters, b	Mean	.0000000
	Std. Deviation	.25367323

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		Unstandardized Residuals
Most Extreme Differences	Absolute	.105
	Positive	.105
	Negative	-.095
Statistical Tests		.105
Asymp. Sig. (2-tailed)		.077

From the table above it can be seen that the Kolmogorov-Smirnov test results are 0.105 with a significance value of 0.077. This result shows that the residual data is normally distributed because the significant value is > 0.05, so this result is consistent with the graphic analysis in the previous test which stated that the regression model met the normality assumption.

Autocorrelation Test

Table 2. Autocorrelation Test Results

Model Summary b

Model	Durbin-Watson
1	1,992

Based on the results of the autocorrelation test in the table above, it can be seen that the Durbin-Watson value is 1992. According to the Durbin-Watson table, there is no autocorrelation if the value of du < d < 4-du. So it is found that 1.7672 < 1.992 < 4 – 1.7672, it is concluded that this regression model does not have an autocorrelation problem.

Heteroscedasticity Test

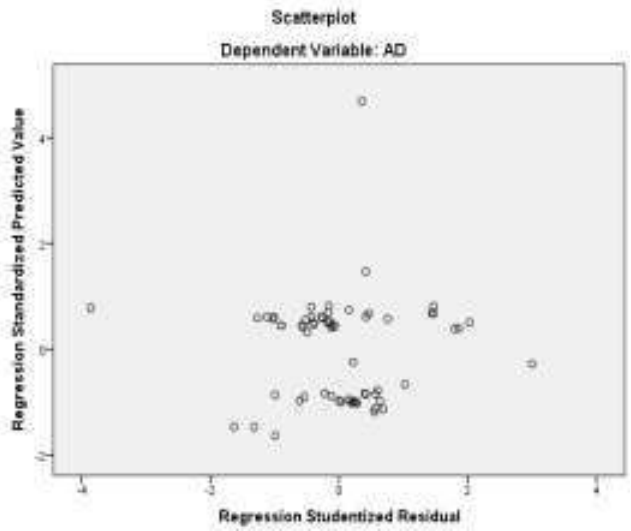

Figure 1. Heteroscedasticity Test Results

Based onThe Scatterplot graph in Figure 1 above shows that the points are spread randomly and do not form a clear pattern, and are spread both above and below the number 0 on the Y axis. This means that heteroscedasticity does not occur in this regression model.

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Multicollinearity Test

Table 3. Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	UK	,556	1,798
	PR	,973	1,028
	KAP	,804	1,244
	DER	,641	1,560

From the table above, it can be seen that the Variance Inflation Factor (VIF) value of each independent variable does not have a value greater than 10 and the tolerance value is > 0.10, so this indicates that the regression model contained in this study does not contain multicollinearity.

Multiple Regression Analysis

The multiple linear regression model in this research is as follows:

Table 4. Results of Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	4,586	,738	
	UK	-.001	,027	-.005
	PR	-.225	,089	-.289
	KAP	-.214	,075	-.359
	DER	-.001	,006	-.022

From the results of multiple linear regression analysis, the linear regression equation formed is as follows: AD = 4.586 -0.001UK - 0.225PR - 0.214KAP – 0.001DER + e. From the multiple linear regression equation above, it can be analyzed as follows:

a. The constant of 4.586 states that if the independent variable is considered constant, then the company value is 4.586. This states that the value is positive and the contribution of changes in the independent variable to the dependent variable is quite large.
b. Changes in the Company Size (UK) variable have a regression coefficient value of 0.001. Coefficient with a negative sign. A negative sign means that every increase in Company Size (UK) by 1% will result in a decrease in Audit Delay (AD) by 0.1% (provided that other independent variables are constant).
c. Changes in the Profitability (PR) variable have a regression coefficient value of 0.225. The coefficient has a negative sign, meaning that every 1% increase in Profitability (PR) will result in a decrease in Audit Delay (AD) of 22.5% (provided that other independent variables are constant).
d. Changes in the KAP Size variable (KAP) have a regression coefficient value of 0.214. The coefficient has a negative sign, meaning that every 1% increase in KAP Size (KAP) will result in a decrease in Audit Delay (AD) of 21.4% (provided that other independent

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variables are constant).

e. Changes in the Debt Equity Ratio (DER) variable have a regression coefficient value of 0.001. The coefficient has a negative sign, meaning that every increase in Debt Equity Ratio (DER) by 1% will result in a decrease in Audit Delay (AD) by 0.1% (provided that other independent variables are constant).

Table 5. T test results

Model	t	Sig.
(Constant)	6,212	,000
UK	,034	,973
PR	2,535	.014
KAP	2,858	,006
DER	,155	,877

From the multiple linear regression equation above, it can be analyzed as follows:

a. From the results of partial test calculations, values are obtained t_{count}t 0.034 < t_{table} 2.001 and a significant value of 0.973 > 0.05, then the hypothesis cannot beaccepted, this means there is no significant influence between company size and audit delay.

b. From the results of partial test calculations, values are obtained t_{count} = 2.535 > t_{table} 2.001 and a significant value of 0.014 < 0.05 then the hypothesis can be accepted, this means that there is a significant influence between the debt equity ratio and audit delay, meaning that the higher the company's profits, the audit delay process will decrease.

c. From the results of partial test calculations, values are obtained t_{count} 2,858 > t_{table} 2.001 and a significant value of 0.006 < 0.05, then the hypothesis can be accepted, this means that there is no significant influence between the KAP size variable on changes in the audit delay variable, meaning that the better the quality of the auditor, the longer the audit completion time will be.

d. From the results of partial test calculations, values are obtained t_{count} 0.155 < t_{table} 2.001 and a significant value of 0.877 > 0.05, then the hypothesis cannot be accepted, this means there is no significant influence between the debt equity ratio and audit delay.

Table 6. F Test Results

ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig.
1Regression	1,365	4	,341	4,965	.002b
Residual	4,054	59	,069		
Total	5,419	63			

By using the F distribution table, F count = 4.965 > F table = 2.5279 with a significance level of 0.002 < 0.05. Thus, it can be concluded that company size, profitability, KAP size and debt equity ratio simultaneously have a significant effect on audit delay.

Table 7. Determination Test Results

Model	R	R Square	Adjusted R Square
1	.502	,252	,201

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The table above shows that the adjusted R square value is 0.201 or 20.1%. So this shows that the percentage of influence the independent variable (company size, profitability, KAP size and debt equity ratio) to the dependent variable (audit delay) is 20.1%, the remaining 79.9% is influenced by other variables not included in this research or other factors that are more dominant.

Discussion

Based on the results of descriptive statistical analysis and multiple linear regression testing regarding the influence of company size, profitability, KAP size and debt equity ratio on audit delay as follows:

The Influence of Company Size on Audit Delay.

The test results show that company size has no effect on audit delay. The total amount of assets owned by the company does not influence or hinder the audit process because the procedures carried out tend to be the same and depend on the audit plan made before the audit process begins. With good audit planning it should not hinder the audit process being carried out.

According to Gabriela (2020) and Indra and Arisudhana (2012) who state that company size does not have a significant influence on audit delay. According to Lestari (2017), company size has no effect on audit delay because all companies listed on the Indonesia Stock Exchange are supervised by investors, capital supervisors and the government. Therefore, companies with large and small total assets have the same possibility of facing pressure regarding the submission of financial reports. Apart from that, auditors also assume that in the audit process, whatever number of assets the company owns will be examined in the same way, in accordance with the procedures in the Public Accountant Professional Standards (SPAP). The results of this research are confirmed by research conducted by Haryani and Wiratmadja (2014), Indra and Arisudhana (2012), Soemargani (2015), Verawati and Wirakusuma (2016) whose research results show that the size the company has no significant effect on audit delay, so it can be concluded that the larger the size company, the longer the Audit Delay.

The Effect of Profitability on Audit Delay.

The test results show that profitability has a significant effect on audit delay. The amount of a company's profits is generally based on the good performance of the company. When a company has good performance, it makes it easier for auditors to carry out procedures than for companies that experience losses. This is because when a company loses, there are additional procedures carried out by auditors in risk litigation regarding auditee losses. This will hinder the audit process. Companies that continue to lose money will also have their opinion taken into consideration as to whether this affects business continuity or not.

Based on research by Hartono (2018) shows that profitability has a significant effect on audit delay. Apart from that, according to Saemargani and Mustikawati (2015), companies that have high profitability tend to want to publish it immediately because it can increase the company's value in the eyes of interested parties. Meanwhile, companies that have low profitability tend to experience setbacks in the publication of financial reports

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The Influence of KAP Size on Audit Delay.

The test results show that KAP size has an effect on audit delay. The better the quality of the auditor, the faster the audit completion process. This is because Big4 auditors have efficient and effective audit methods in the audit process. Meanwhile, non-Big4 auditors tend to have varying audit rules according to the quality control of each KAP.

These results are in line with research conducted by Elmi (2017) regarding the Influence of KAP Size, Leverage, Audit Opinion, Company Size on Audit Delay, proving that KAP Size has a significant effect on audit delay. According to Puspitasari and Sari (2012), the KAP size variable has a significant effect on audit delay.

The Influence of Debt Equity Ratio on Audit Delay.

The test results show that the debt equity ratio has no effect on audit delay. The amount of debt owned by the auditee does not hinder the audit process, additional alternative procedures such as tracing repayment of receivables up to the date of the opinion and checking the debt documents can be carried out to ensure the fairness of the account. Hartono (2018) prove that the level of solvency influences audit delay. According to Kartika (2014), a company is said to be good if the company has sufficient assets to pay all its debts. On the other hand, if the amount of debt is greater than assets, it will cause losses and increase the auditor's caution regarding the financial statements to be audited.

CONCLUSION

Conclusion Based on the problem formulation, theoretical basis, hypothesis and test results that have been carried out, it can be concluded as follows: The variables company size, profitability, KAP size and debt equity ratio have a simultaneous (joint) and significant influence on the dependent variable, namely audit delay. This can be proven based on the results of the F test which shows good results and as expected by the author. Company size has no effect on audit delay. This research shows that the size of the assets does not hinder the audit completion process. Profitability has a significant effect on audit delay. The results of this research are in line with the research results of Indra and Arisudhana (2012). This can happen because companies that are losing money will add audit procedures due to considering the going concern opinion. The size of the KAP has a significant effect on audit delay. The results of this research are in line with the research results of Puspitasari and Sari (2012). This means that the more qualified the auditor, the faster the audit process will be. Debt equity ratiohas no effect on audit delay, this is because the amount of debt does not affect the audit process. This is because whether the debt is large or small, the procedures carried out by the auditor remain the same.

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