

# Determinants Affecting Audit Delay in Companies on the Indonesia Stock Exchange for the 2019-2021 Period

*by Perpustakaan FT UPI YAI*

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## Determinants Affecting Audit Delay in Companies on the Indonesia Stock Exchange for the 2019-2021 Period

Putri Ayu Wandira<sup>1</sup>, Wiwik Pratiwi<sup>2</sup>

Sekolah Tinggi Ilmu Ekonomi Yayasan Administrasi Indonesia<sup>1,2</sup>  
Salemba Raya Street No. 7-9A, Jakarta, Indonesia  
Correspondence Email: [pratiwi\\_wiwik@yahoo.com](mailto:pratiwi_wiwik@yahoo.com)  
ORCID ID: 0009-0007-1430-4098

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### ABSTRACT

This study was conducted to determine the correlation between profitability, company age, and auditor's opinion on partial or simultaneous audit delays in food and beverage industry companies listed on the Indonesia Stock Exchange for the period 2019-2021. The following is a list of National Register of Historic Places listings in Fort Worth County (tx.co.id). Samples were selected by purposive sampling technique and obtained 17 companies. The data were processed using quantitative methods, and software program EViews 12.0, tested and analyzed by classical assumption test, panel data regression, and hypothesis test. The results showed that the variable profitability, age of the company, and the opinion of the auditor partially and simultaneously have a negative and significant effect on audit delay. Novelty of this study is the research period, research variables, research targets, and treatment in sample selection. The research implication is that companies that are able to suppress audit delay figures can use funds optimally, and are able to attract the attention of investors. This has an impact on economic growth because it can recover faster and stronger.

**Keywords:** Age of the Company, Audit Delay, Auditor Opinion, Profitability, Stock

## INTRODUCTION

Annual Report by Indonesia Stock Exchange (IDX) stated that in 2019 Indonesia had 668 issuers, in 2020 it was at 713 issuers, in 2021 there were 766 issuers, then in 2022 there were 785 issuers. To be able to supervise companies that have gone public, then the Financial Services Authority stipulates the regulation of the Financial Services Authority of the Republic of Indonesia number 14 / POJK.04/2022 Article 4 on the submission of periodic financial statements of issuers or public companies reads the annual financial statements as referred to Article 2 Paragraph (3) letter a must be submitted to the Financial Services Authority and announced to the public at the latest at the end of the third month after the date of the annual financial statements (BPK RI, 2022). Although the rules have been established, there are still many companies that violate them. In 2022, based on IDX monitoring until May 9, 2022, there were 785 listed companies, with 668 having submitted financial statements ending December 31, 2021 in a timely manner and 91 companies have not submitted financial statements.

The financial statements under consideration have undergone the auditor's examination procedure. In order to ensure that the financial statements are reliable following the examination, the financial statements are verified to identify any inaccuracies. The time it takes to complete the audit process is called audit delay. Despite the rules being in place, several businesses still haven't submitted their audit financial accounts as of December 31. If the story is to be believed, for instance, in 2022, based on IDX monitoring until May 9, 2022, there were 785 issuers, with 668 having timely submitted financial statements ending on December 31, 2021 and 91 firms have not submitted financial statements. An audit's delay influenced by a number of variables, including the size of the company, the auditor's assessment, the profitability and quality of the audit, leverage, solvency, hood size, and the age of the company. According to study by Pratiwi & Anggraini (2018), audit opinion, firm size, and audit quality are dependent variables that don't affect audit delay. According to research conducted by Sopi & Zumrotun (2022), audit delay is influenced by profitability but not by audit opinion. With independent variables of audit opinion, profitability, leverage, and audit opinion produced the results of audit opinion and profitability had a substantial negative influence on audit delay, while the age of the company had no effect on audit delay (Yanti et al., 2020). According to research by Sibarani (2022), it is not consistent with research by Yanti et al. (2020), as the study's findings indicate that a company's age has a bad correlation with audit delay. The size, age, and profit and loss of the company are employed as independent variables.

The existence of companies that are sanctioned due to late reporting, must incur additional costs due to late submission of audit financial statements, and the results of previous research are still varied, so researchers are interested in performing additional study by extending the 2019–2021 time frame, research variables, research aims, and sample selection procedures. Beverage and food subsector manufacturing companies listed on the Indonesia Stock Exchange were the topic of this study, which went by the title "Determinants Affecting Audit Delay in Companies on the Indonesia Stock Exchange. for the 2019-2021 Period." The purpose of this study was to identify the partial and concurrent relationships between profitability, firm age, and audit opinion and audit delay. The research results can be used by companies and auditors to work better and optimally again, and can be used as a reference for subsequent researchers.

## LITERATURE REVIEW

### <sup>2</sup> Agency Theory

According to Kawatu (2022) agency theory is a theory that explains that there is a relationship between the agent (auditor) with the principal (company). Principal is the party who has the authority to give orders to the agent to perform a service or principal and agent evaluate each other's information, while the agent is the party who is authorized by the owner to carry out operational activities in making a decision. Based on these objectives, auditors are required to mediate investors with management. The auditor is given the task to evaluate the agent so as to produce relevant financial statements. This output will be used by investors in considering decision making.

### Compliance Theory

Compliance is following a standard, law, and specification that has been clearly regulated and published by an organization or institution authorized in a certain field. Agency theory and compliance theory have a relationship in the world of accounting. The company has a duty to abide by OJK standards by producing financial statements on time so that stakeholders can make decisions. An auditor functions as an agent who is authorized to analyze and authenticate the company's financial accounts. Compliance theory has a strong correlation with research conducted, namely on the variable audit delay. To avoid sanctions that have been set by the FSA, the company must be cooperative so that the audit delay becomes low. Companies that submit audit financial statements on time, the company does not incur additional costs due to administrative sanctions and the company's reputation will be good.

### Audit

According to Astrina and Resmately in Arsyad (2022), audit is a process carried out that obtains and evaluates evidence in objective statements about economic events, with the intention of increasing the level of conformity between these statements with predetermined criteria, then sends the results to interested report users. So that the audit reports supplied are unbiased and trustworthy, the audit procedure is carried out by qualified parties. Based on the explanation Sukrisno Agoes (in Wulansari, 2021), auditing is divided into 2, which are reviewed based on the extent of the examination consisting of General audit, special audit; and in terms of the type of examination, the audit consists of : management audit, obedience examination, internal examination, and computer audit. In the study (Meini & Nikmah, 2022). The audit delay is the period of time between the day a company's books are closed and the date an independent auditor completes the audit report on an entity.

$$\text{Audit Delay} = \text{Date Of Audit Report} - \text{Date Of Financial Report}$$

The practice of gathering and reviewing financial transactions made by the company during a specific time period, along with supporting documentation, is called auditing. A qualified party conducts this process to ensure the objectivity and dependability of the audit report that is delivered.

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The audit delay is the amount of time the auditor needs to finish the audit, commencing with the bookkeeping period's end and ending with the publication of the audit opinion. The likelihood of reporting delays increases as the auditor takes longer to finish the audit.

### Profitability

According to Sofiyanti & Handayan (2022), profitability is the effort taken by the company in generating profit or profit during a certain period at a certain level of sales, assets and share capital. Abas et al. (2020) stated that profit's ups and down are influenced by changes in the financial statement components. Changes in profits are attributable to

changes in those components, such as sales, cost of goods sold, interest charges, operating charges, corporate debt, and others". The profit made is recorded on the financial accounts that will be sent to stakeholders as research material so they may decide what is best for the business. A corporation can utilize the profitability ratio calculated using the ROA (Return on Assets) to evaluate if it is profitable or not. ROA outlines how Management is effective at managing investments. Return on Assets formula:

$$\text{ROA} = \frac{\text{Net Profit}}{\text{Net Assets}}$$

The benefits obtained for companies willing to external parties by using the profitability ratio according to Ruchana & Noor Khikmah (2020) are to know the level of company profits in one period, to know the comparison of profits with previous periods, track business progress, to know the comparison of net profit with capital, and to know the productivity of the company.

#### Age of The Company

The age of the business is the length of time the business has been in operation. According to (Pattinaja & Siahainenia, 2020) the longer a company is established, the more it expands by opening new branches, the more complex the financial statements will be. The age of the company is the length of time the company has been operating, calculated from the date of establishment of the company until the year the company closed its books. In this study, the age of the company is calculated from the date of establishment of the company until the closing date of the company's books.

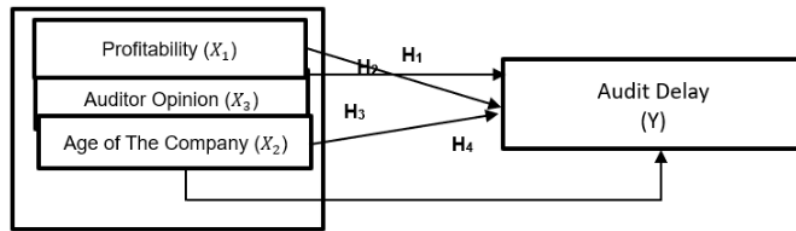
$$\text{Age of The Company} = \text{Year of financial statements ended} - \text{Year the company was founded}$$

#### Auditor Opinion

According to Panggabean (2022), a view on the fairness of the audited financial accounts expressed by the auditor is known as an audit opinion. The auditor issues five different types of audit reports, each with its own requirements. There are five different types of auditor's opinions, they are unqualified opinions, explanatory language added to the auditor's report in standard form, reasonable opinions with exceptions, unreasonable opinions, and statements not giving opinions (Arens et al. in Soewiyanto, 2012).

This study refers to Pratiwi and Anggraini (2018) that conducted research on audit opinion variables, company size, and audit quality. Similar research by Sopi & Zumrotun (2022) discussed company size, company age, profitability, leverage, auditor opinion. Research by Yanti et al. (2020) conducted tests with variables of company size, company age, profitability, leverage, and audit opinion. Furthermore, there is a study conducted by Sibarani (2022) which tested the variables of company size, company age, and profit and loss against audit delay. This study is a follow-up study of previous studies. The hypothesis of this study is the variable profitability, age of the company, and the auditor's opinion affect the audit delay both simultaneously and partially.

Figure 1. Hypothesis



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**RESEARCH METHOD**

This study chose to use secondary data, namely financial statements of food and beverage companies for the period 2019-2021 obtained from the Indonesia Stock Exchange website ([www.idx.co.id](http://www.idx.co.id)). Data collected from 48 issuers' financial statements, which were the results of data collecting. In order to create the financial statements of 17 enterprises from the samples taken from the existing population, technical purposive sampling was employed to complete the samples. Because the study collected data during three research periods, the sample is multiplied by three to produce observation data with a total of 51 data. The criteria at the companies must meet as a sample of the study are food and food companies that are listed on the IDX and publish financial statements in the period 2019-2021; financial statements are presented in rupiah units, the company has total assets greater than 1 trillion; the company is at least 4 years old. Audit delay is variable dependent. Independent variables consist of profitability (X1), age of the company (X2), and audit opinion (X3). The research hypothesis will be tested using regression analysis of panel data by approaching the common effect model, fixed effect model, and random effect model. After regression analysis of panel data, the hypothesis of simultaneous significance test (statistical test F); coefficient of determination test (R2); and partial significance test (statistical Test t).

**RESULTS**

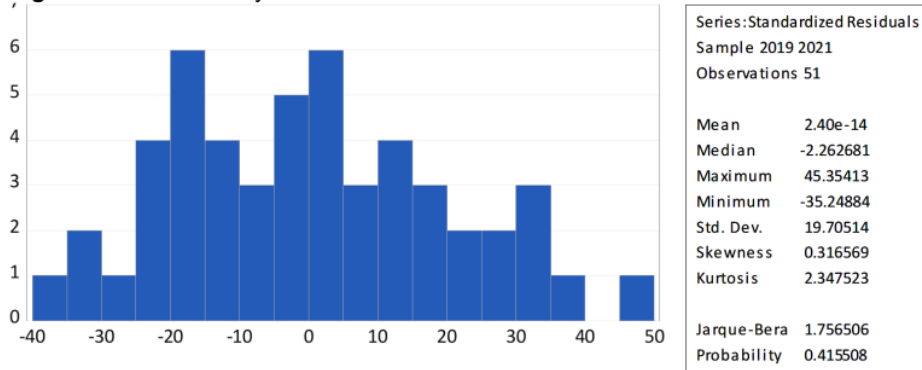
30  
**Table 1. Results Of Descriptive Statistical Tests**

	X <sub>1</sub>	X <sub>2</sub>	X <sub>3</sub>	Y
Mean	0.099000	38.64706	0.980392	93.01961
Median	0.072000	31.00000	1.000000	88.00000
Maximum	0.607000	92.00000	1.000000	178.0000
Minimum	-0.121000	10.00000	0.000000	52.00000
Std. Dev.	0.130076	22.68023	0.140028	26.05263
Skewness	2.462907	1.096836	-6.929646	1.027006
Kurtosis	10.23670	3.461620	49.02000	4.082956
Jarque-Bera	162.8461	10.67874	4908.581	11.45749
Probability	0.000000	0.004799	0.000000	0.003251
Sum	5.049000	1971.000	50.00000	4744.000
Sum Sq. Dev.	0.845994	25719.65	0.980392	33936.98
Observations	51	51	51	51

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 Table 1 shows that the average audit delay is 93.01961 which means that manufacturing companies in 2019, 2020, 2021 audit reports were completed on average for 93 days. The Audit delay was completed the fastest for 52 days precisely at PT Mayora Indah Tbk in 2019 and the slowest for 178 days, namely PT FKS Food Sejahtera Tbk in 2019. The average value of the audit delay is 88, meaning that in that period the standard time required to complete the audit process is 88 days. The outcomes of processing sample

data, the standard deviation or the standard deviation for an audit delay of 26.05263 are shown. The test findings show that the audit delay variable has a good data deviation because the obtained standard deviation is less than the average value of the test results. The picture demonstrates how similar or homogeneous the samples used in this investigation are. Variable auditor's opinion is measured dummy, companies with unqualified auditor's opinion using the Code "1" while companies that obtain other than unqualified auditor's opinion is given the code "0".

Figure 2. The Normality Test Results



Normality test results showed that the maximum value reached 45.35413 while the minimum of 35.24884. According to the rules that apply, the dependent and independent variables are distributed normally if the probability is more than 0.05 and abnormally if the probability is less than 0.05. As a result, the dependent variable and independent variable in this study were found to have normal distributions according to the results of the normality test.

Table 3. Multicollinearity Test Results

	X1	X2	X3
X1'	1.000000	0.343527	-0.557802
X2'	0.343527	1.000000	0.060752
X3'	-0.557802	0.060752	1.000000

Multicollinearity test results showed that between each independent variable has a correlation rate of less than 1.0. Thus, the profitability variable has no relationship to the variable age of the company and the auditor's opinion and the age of the company and the auditor's opinion are also not interrelated.

Table 4. Heteroscedasticity Test Results

Heteroscedasticity Test: Breusch-Pagan-Godfrey			
Null hypothesis: Homoskedasticity			
F-Statistic	2.160301	Prob. F (3,47)	0.1052
Obs*R-Squared	6.180263	Prob. Chis-Square (3)	0.1032
Scaled explained SS	3.536458	Prob. Chis-Square (3)	0.3161

Observing Table 4 heteroscedasticity test results, the probability level is below 0.05, then the research data there is no difference in variance so that the results of panel data regression testing conducted will provide results that are not unbiased and can be used.

**Table 5.** Test Equipment Summary

No	Estimation Model Techniques	Testing	Terms	Test Results	Conclusion
1	Chow-test	Common Effect Model vs Fixed Effect Model	<ol style="list-style-type: none"> <li>Cross-section Chi-Square &lt; 0,05 so CEM is rejected, FEM accepted</li> <li>Cross-Section Chi-Square &gt; 0.05 so CEM accepted. FEM rejected.</li> </ol>	Cross-section Chi Square = 0.0001, less than 0.05	Fixed Effect Model accepted
2	Hausman-test	Fixed Effect Model vs Random Effect Model	<ol style="list-style-type: none"> <li>Probabilitas &lt; 0.05 so REM is rejected, FEM accepted.</li> <li>Probabilitas &gt; 0.05 so REM is accepted, FEM rejected.</li> </ol>	Probabilitas = 0.0516, less than 0.05	Random Effect Model accepted. Need to Lagrange Multiplier test
3	Lagrange Multiplier-test	Common Effect Model vs Random Effect Model	<ol style="list-style-type: none"> <li>Breusch-Pagan (both) &lt; 0.05 so CEM rejected. REM accepted</li> <li>Breusch-Pagan (both) &gt; 0.05 so CEM accepted. REM rejected</li> </ol>	Breusch-Pagan (both) = 0.0056, less than 0.05	Random Effect Model accepted

From Table 5 summary of test equipment, the appropriate method used to be the basis of the hypothesis test is the method of Random Effect Model.



**Table 6.** Random Effect Model

Variable	Coefficient	Std. Error	t-Statistic	Prob
C	211.5368	21.80606	9.700824	0.0000
X1	-53.61386	26.50863	-2.022506	0.0488
X2	-0.339676	0.158958	-2.136884	0.0378
X3	-102.0836	21.16844	-4.822441	0.0000
Effects Specification				
			S.D.	Rho
Cross-section random			10.24145	0.2919
Idiosyncratic random			15.94930	0.7081
Weighted Statistics				
Root MSE	16.06536	R-squared	0.399687	
Mean dependent var	62.19336	Adjusted R-squared	0.361370	
S.D. dependent var	20.94121	S.E. of regression	16.73504	
Sum squared resid	13162.89	F-statistic	10.43085	
Durbin-Watson stat	1.715139	Prob(F-statistic)	0.000022	
Unweighted Statistics				
R-squared	0.423935	Mean dependent var	93.01961	
Sum squared resid	19549.92	Durbin-Watson stat	1.154796	

The study has 51 data, so df is equal to 47 (minus the number of variables), based on the T table, it refers to the number 2.011741. The variable X1 (profitability) has a statistical t-value of 2.022506, and a probability level of significance of 0.0488. Variable X2 (age of company) shows T-statistic 2,136884 with probability significance level 0,0378. Variable X3 (Auditor's opinion) has a statistical t-value of 4.822441 and a probability level of significance of 0.0000. Each independent variable has a T-statistic greater than the value of the T table and is marked negative, which means it has the opposite direction of correlation. Thus, the independent variable profitability, age of the company, and the auditor's opinion partially significant and negative effect on audit delay.

This study has 3 independent variables and 1 dependent variable, so that df1 is equal to 3 and df2 is equal to 1, reviewed with table F showing the number 2.802355. In Table 5, the F-statistic 10.43085, because the F-statistic value is greater than the F value of the table so that profitability, age of the company, and the auditor's opinion have a simultaneous effect on audit delay.

In table 6, the adjusted R-square is 0.36137 with a probability level of significance of 0.000022. This explains that the independent variable (profitability, age of the company, auditor's opinion) has the ability of 36.14% to affect the dependent variable, additionally, other variables outside the scope of this study, such as leverage, KAP size, solvency, rotation of the Kap, reputation of the Kap, auditor experience, and auditor education level, influence the remaining 63.86% of audit delays. In order to draw a conclusion, it must be noted that the audit delay is influenced by three independent variables: profitability, firm age, and auditor opinion.

## DISCUSSION

The results showed that the profitability variable is partially negative and significant impact on audit delays. That is, the higher the company's profit, the lower the level of

<sup>1</sup> audit delay. This research is in line with the research results by Sopi & Zumrotun (2022) and Yanti et al. (2020). Researchers analyze that if the company makes a large profit, the company has assets and high net income so that the company is able to use an accounting firm with good quality. A good accounting firm has a relatively large number of auditors, competent, and appropriate facilities. Although the company has to pay a public accounting firm (kap) with a relatively large cost, but this will be better than the company having to incur other additional costs, namely fines that are also relatively large due to audit delays experienced and will certainly result in delays in reporting that are relatively large so that funds become inefficient. Thus, profit can be obtained from the delay of the audit.

<sup>1</sup> The study resulted in a partial age of the company has a negative and significant effect on audit delay. These results are in line with research by Sibarani (2022) but not with research by Yanti et al. (2020). Companies that have been established for a long time can guarantee the audit delay will be lower, on the contrary, companies with a new category of Company age will need a lot of time for the audit process to come out the auditor's opinion. Analysis of researchers, long-established companies will be able to manage the administration well because it always upgrades the management of experience. When in the process of auditing and auditors require documents requested both in terms of legality, voucher proof, and so on currently the company has the documents in order so that it does not take long to find and provide to the audit team so that the audit process does not require too much time space. Thus, the age of the company can minimize audit delay.

<sup>36</sup> e results of the hypothesis test showed that the auditor's opinion is partially negative effect on audit delay. The results of this study are in line with the results of the study (Yanti et al., 2020) but not in line with (Sopi & Zumrotun, 2022). Differences in research results caused by other factors such as the number of samples due to differences in sample criteria, research tools or software used, and differences in the study period. From the results of this study, the researcher explained that companies that obtain unqualified audit opinions mean that audit findings are not found so that there are no audit constraints that require time for the clarification process. Companies that obtain audit opinions will immediately convey to the public, especially investors and the public, because the company will gain high public trust and have a desire to invest. Thus, the company will have more funds and the ability to grow stronger. Therefore, the auditor's opinion can accelerate the audit delay.

<sup>44</sup> ultaneously variable profitability, age of the company, and the auditor's opinion gives a significant negative effect on audit delay. Based on the results of the test and analysis of the researchers stated that companies that have large profits, the company will be able to hire a public accounting firm that is adequate, supported by the experience of organizing documents into an orderly, and obtain a good audit opinion able to reduce audit delay figures. The lower audit delay makes the company no need to spend money to pay fines, the company has an appeal in the community to invest because investors can make quick and informed decisions, so that with the increase in investors, the company will get additional capabilities in the form of sources of funds to enlarge the company's market.

## CONCLUSION

Regression analysis of the panel data was used to analyze the study as it progressed through the testing stages. It is possible to draw the conclusion from the findings that partial profitability significantly and negatively affects audit decision-making. The company's age has a major and adverse impact on the audit process. The auditor's assessment has a substantial negative impact on the audit process. The audit decision

is simultaneously substantially impacted by profitability, the company's age, and the auditor's view.

In order to stop the growth in audit delays, organizations need to have bigger revenues, longer lifespans, and good audit opinions. The company's ability to hire high-quality kap with adequate facilities and many auditor Resources, has integrated document storage capabilities because it is always upgraded every year because it has a lot of experience, and there are no fatal misrepresentations found so there is no need for a drawn-out clarification process.

According to academics, businesses may boost earnings, assess performance, and implement internal controls to enable them to use the services of accounting firms with a strong reputation, have an integrated system, and have a good auditor's opinion. So, the audit procedure doesn't take too long. A little audit delay enables the organization to timely report the audit financial statements. This may bolster investor interest and confidence.

#### **LIMITATION**

The study has limitations such as research time, research sample limitations that allow errors in data processing, and only use 3 research variables. Researchers hope that further research from this study can be developed more optimally.

#### **ACKNOWLEDGMENT**

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#### **DECLARATION OF CONFLICTING INTERESTS**

There is no conflict of interest.

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# Determinants Affecting Audit Delay in Companies on the Indonesia Stock Exchange for the 2019-2021 Period

## ORIGINALITY REPORT

18%

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14%

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