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## Literature Review: The factors affecting audit delay in Indonesia

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### Abstract

There are several factors that influence audit delay, which consist of external and internal factors. This study aims to identify the influence of the variables used for further testing. Qualitative and descriptive methods are the research methods used. This article provides results which show that: (1) tenure audits have a negative and significant effect on audit delay; (2) profitability has a negative and significant effect on audit delay; (3) DER has a positive and significant effect on audit delay; and company size has a negative and significant effect on audit delay. With this research, it can increase literacy related to the factors that influence audit delay.

**Keywords:** Tenure Audit, Profitability, Solvency, Firm Size, and Audit Delay

### 1. Introduction

Identifying, measuring, and evaluating company performance can be done with financial reporting, therefore financial reporting plays an important role in seeing company performance. The company also uses financial reports as a communication tool in informing finances to stakeholders in the company's external environment. Therefore, the benefits provided by an independent auditor to increase the credibility of financial statements are very important in preventing fraud. The auditor's responsibility is to audit the financial statements in accordance with the applicable standards. Audit delay or audit report lag is a term from the end of the financial year to the issuance date of the company's financial statements in completing the audit (Azhari, 2014) <sup>[4]</sup>. If an auditor experiences an audit delay, it can have an impact on delays in submitting issuer financial reports to Bapepam-LK or the IDX which will have an impact on delays in publication to users of financial reports. The relevance of information in financial reports can occur due to delays in publishing financial reports, this is because timeliness in financial reporting is one of the supporters of information relevance (Azhari, 2014) <sup>[4]</sup>. If there is too much audit delay, it will have an impact on the uncertainty of the company's financial condition. Uncertainty about the company's financial performance, financial condition and cash flow will have an impact on investors, shareholders and other parties who have an interest in the issuer. Thus, it will affect trust and decisions in investing in the company (Natalie C., 2017) <sup>[24]</sup>.

The long period of delay in the audit will make it difficult to provide financial reports to users of financial statement information. Submission of financial reports that fail to be carried out in a timely manner will result in dissatisfaction among shareholders, regulators and the capital market. Damage to company reputation and reduced external party trust in company management will occur due to delays in financial reporting (Susanti *et al.*, 2023) <sup>[11]</sup>. Public companies in Indonesia often experience audit delays. Based on the cases that occurred in Indonesia, which were launched by CNBC on May 13 2022. Where the IDX has announced 91 issuers that have failed in submitting financial reports and annual reports. Based on the IDX report, submission of audited financial reports must be submitted at the end of the third month after the date of the audited financial statements. So that the deadline for submitting audited financial reports is December 31, 2021. Currently changed to May 9, 2022. According to IDX monitoring, as of May 9, 2022, 785 issuers had been recorded, of which 688 had submitted financial reports on time as of December 31, 2021. However, as of December 31, 2021, there are still 91 issuers that have not submitted annual reports. Based

on article II.6.1 related to IDX Regulations, there is no obligation to submit audited financial reports until the deadline, December 31, 2021 ([www.cnbcindonesia.com](http://www.cnbcindonesia.com)).

Audit delays can be reduced by this phenomenon, which can be used to ensure the quality and reliability of the issuer's financial statements. Therefore, increasing efficiency and effectiveness in the audit process, improving systems and internal controls can be achieved with this step and ensuring whether the information provided to the auditor is accurate and complete. This step will speed up the external audit completion process and provide information that can provide late decisions in reliable and relevant financial reporting (Putri, 2022) [27]. Factors that influence audit delay consist of internal and external factors within the company. Factors from within this company, related to the operational activities, systems, and processes of the organization. While external factors are influenced by the wider business environment based on applicable regulations (Fernita, 2020) [12].

**2. Materials & Methods**

**2.1 Tenure Audit**

The term of the contract between the independent auditor, namely the same Public Accounting Firm and the client company related to the agreed audit services (Chen & Ziebart, 2022) [8]. The number of years the company has been a client of a public accounting firm in a certain period is the accountant's tenure (Yanuar *et al.* 2022) [39]. Based on previous research that has extensively examined the effect of tenure audits on audit delay, namely research conducted by Yanthi *et al.* (2020) [37, 38]; Ismawati & Nazir (2023) [20]; Indreswari & NR (2023) [16] who found that tenure audits have a significant effect on audit delay. However, the results of this study are inconsistent with the results of research conducted by Rani & Triani (2021) [28] which found that tenure audits have no effect on audit delay.

**2.2 Profitability**

The company's ability to generate profits from sales, total assets, and total capital constitutes profitability. Outsiders and inside the company use profitability ratios to calculate company profits in a certain period which are used to make assessments related to profit development from time to time, assess net profit after tax in equity, and measure the productive use of all capital (Kasmir, 2018) [21]. The results of research conducted by Syachrudin (2018) [36]; Indria & Alamsyah (2020) [17]; Bela *et al.* (2021) [17, 6]; Rani & Triani (2021) [28]; Adela & Badra (2022) [2]; Yartono & Achyarsyah (2023) [40] found results that profitability has an influence on audit delay. The results of this study are inconsistent with the findings from Bahri & Amnia (2020)

[5]; Lubis & Abdullah (2021) [22]; Gustiana & Rini (2022) [15] and Ismawati & Nazir (2023) [20] who found evidence that profitability has no effect on audit delay.

**2.3 Solvency Ratio**

The company's ability to fulfill all obligations from the short term to the long term during liquidation is called solvency. The solvency indicator is used to measure corporate activities financed by debt (Kasmir, 2018) [21]. In determining the extent to which companies use debt (financial leverage), solvency ratios can be used. Which can also be used as financing, in determining the company's ability to use its debt to the fullest (Brigham, 2016) [7]. Results of research conducted by Bahri & Amnia (2020) [5]; Indria & Alamsyah (2020) [17]; Bela *et al.* (2021) [6]; Lubis & Abdullah (2021) [22]; Fitriyani & Putri (2022) [13]; Gustiana & Rini (2022) [15]; Rochma *et al.* (2022) [29]. The results of this study are inconsistent with the findings of Syachrudin (2018) [36] who found that solvency has no effect on audit delay.

**2.4 Firm Size**

To provide an overview regarding the status of small companies or large companies, it can be seen from the company's total assets, namely company size (Yunita & Syofyan, 2017). The higher the value of the company's assets, the more the company will be. The results of research conducted by Yuliusman *et al.* (2020) [41]; Bela *et al.* (2021) [6]; Rani & Triani (2022) [28]; Adela & Bhadra (2022) [2]; Gustiana & Rini (2022) [15] and Indreswari & NR (2023) [16] found evidence that company size has an influence on audit delay. Meanwhile, these results are inconsistent with the findings by Bahri & Amnia (2020) [5] which found that company size has no effect on audit delay.

**2.5 Audit Delay**

The time period required by the auditor to complete the audit and calculated from the closing date of the audit book until the date of publication of the audit report constitutes audit delay (Abernathy *et al.* 2017) [1]. Submission of financial statements in a timely manner is a measure of audited financial statements. The longer the audit delay, the longer it takes the auditor to audit the annual financial statements. Previous research related to audit delay, consisting of research conducted by Syachrudin (2018) [36]; Bahri and Amnia (2020) [5]; Bella *et al.* (2021) [6]; Rani and Triani (2021) [28]; Gustiana and Rini (2022) [15]; Adela and Badra (2022) [2]; Fitriyani and Putri (2022) [13]; Yatono & Achyarsyah (2023) [40]; Ismawati & Nazir (2023) [20]; and Indreswari & NR (2023) [16].

**Table 1:** Previous Research

No.	Researcher's Name	Research Result	The Same Variables As The Research	Variables That Differ By Research
1.	Syahrudin & Nurlis (2018)	Profitability has an influence on audit delay. Meanwhile, company size, audit opinion, solvency, and KAP size have no effect on audit delay.	Profitability, Solvency, and Company Size	Audit Opinion and KAP Size
2.	Purba (2018)	Profitability and Audit Committee have a significant effect on audit delay. Meanwhile the Board of Commissioners, Independent Commissioners, and Audit Quality have no significant effect on audit delay.	Profitability	Audit Committee, Board of Commissioners, Independent Commissioners, and Audit Quality
3.	Bahri & Amnia (2020)	Solvability affects audit delay. Meanwhile, company size, audit opinion, and profitability have no effect on audit delay	Solvency, Company Size, and	Audit Opinion

No.	Researcher's Name	Research Result	The Same Variables As The Research	Variables That Differ By Research
	[5]		Profitability	
4.	Indriani & Alamsyah (2020) [17]	Profitability has a negative effect on audit delay, while solvency has a positive effect on audit delay	Profitability and Solvency	All variables used are the same
5.	Yanthi (2020) [37, 38]	The audit period and KAP size have a negative influence on audit delay. Meanwhile, changes in auditors and auditors' opinions have no effect on audit delay	Audit Tenure	KAP Size, Auditor Switching, and Audit Opinion
6.	Yuliusman <i>et al.</i> (2020) [41]	Profitability, solvency, company size, audit opinion, and KAP size have an effect simultaneously and have a partial effect on audit delay	Profitability, Company Size, and Solvency	Audit Opinion and KAP Size
7.	Bela <i>et al.</i> (2021) [6]	Company Size, Solvency, and KAP Size have a positive and significant influence on audit delay. Meanwhile, those that have a negative influence on audit delay are profitability. As well as company complexity and auditor turnover have no effect on audit delay	Solvency and Profitability	Company Size, KAP Size, Company Complexity
8.	Lubis & Abdullah (2021) [22]	Solvability has a significant influence on audit delay while profitability has an influence on audit delay	Solvency and Profitability	All variables used are the same
9.	Rani & Triani (2021) [28]	Company size and profitability have a negative effect on audit delay, in fact firm age, leverage, and audit tenure have no effect on audit delay	Profitability dan Audit Tenure	Company Age and Leverage
10.	Gustiana & Rini (2022) [15]	Solvency, company size, and financial difficulties have an influence on audit delay. While profitability has no effect on audit delay	Solvency, Company Size, dan Profitability	Financial Distress
11.	Adela & Badera (2022) [2]	Firm size and profitability have a negative and significant influence on audit delay. Meanwhile, audit opinion and KAP reputation have no effect on audit delay	Profitability and Company Size	Audit Opinion and KAP's reputation
12.	Fitriyani & Putri (2022) [13]	Solvability has an influence on audit delay. Meanwhile, auditor change, audit quality, and audit opinion have no effect on audit delay	Solvency and Audit Opinion	Auditor Switching and Audit Quality
13.	Yartono <i>et al.</i> (2023)	Liquidity has a positive influence on audit delay. While profitability has a negative influence on audit delay. And the audit committee has no influence on audit delay	Profitability	Liquidity and Audit Committee
14.	Ismawati & Nazir (2023) [20]	Audit tenure has a negative effect on audit delay, while leverage has a positive effect on audit delay. As well as profitability and audit opinion have no effect on audit delay	Audit Tenure dan Profitability	Leverage and Audit Opinion
15.	Indreswari & NR, Erinos (2023) [16]	Audit tenure and KAP size have a positive and significant influence on audit delay. Company size and financial distress have a significant negative effect on audit delay. As well as tenure audits, KAP size, company size, and financial distress have a simultaneous effect on audit delay	Audit Tenure and Company Size	KAP Size and Financial Distress

**2.6 Research Method**

Qualitative descriptive design and library search are the methods used in this paper. The activities of describing, comparing data and situations, and explaining situations by drawing conclusions are the notions of qualitative descriptive (Pontoh, 2013) [26] in (Suryanta & Kuntadi, 2022) [35]. This study uses a design that is in accordance with the characteristics of qualitative research. According to Sugiyono (2016) [34] qualitative research is carried out in natural and descriptive situations and conditions, emphasizing the process rather than the results, the data is analyzed inductively, and the emphasis is on meaning. Thus, the object of the study develops as it is, cannot be manipulated by researchers and has no influence on the dynamics of the object of study. While the notion of library research is part of research activities by collecting information and data from several materials in the library or other sources on the internet. Thus the library research will refer to secondary sources. Secondary data in this case is a source of research data received by researchers indirectly (received and recorded by other parties) through intermediary media (Indriantoro & Supomo, 2016) [18].

**3. Results & Discussion**

According to the theoretical studies of previous researchers, the discussion of the literature review related to the concentration in the auditing field consists of.

**3.1 Effect of tenure audit on audit delay**

Audit tenure can be affected by audit delay. The longer the engagement period between the auditor and the client company, the more the auditor will understand the situation, processes and business risks of the client company so as to reduce audit delay and audited financial reporting can be carried out in a timely manner. These results are in accordance with research conducted by Yanthi (2020) [37, 38]; Ismawati & Nazir (2023) [20]; Indreswari & NR (2023) [16] found evidence that tenure audits have an effect on audit delay.

**3.2 Effect of solvency on audit delay**

The company's ability to fulfill all financial obligations when the company goes into liquidation is called solvency. When the solvency ratio is high, it results in a longer period of time for audit completion. A high amount of debt will have an impact on the audit process which will be longer. With the situation of the audit process, the auditor must be more careful in testing this matter related to the survival of

the company. This statement indicates that the higher the solvency ratio of the company, the longer the audit delay will be. This statement is in line with the results of research conducted by Bahri & Amnia (2020) <sup>[5]</sup>; Yuliusman *et al.* (2020) <sup>[41]</sup>; Bela *et al.* (2021) <sup>[6]</sup>; Lubis A.W & Abdullah (2021) <sup>[22]</sup>; Gustiana & Rini (2022) <sup>[15]</sup>; and Fitriyani & Putri (2022) <sup>[13]</sup> which gave the result that solvency has an influence on audit delay.

**3.3 Effect of Profitability on Audit Delay**

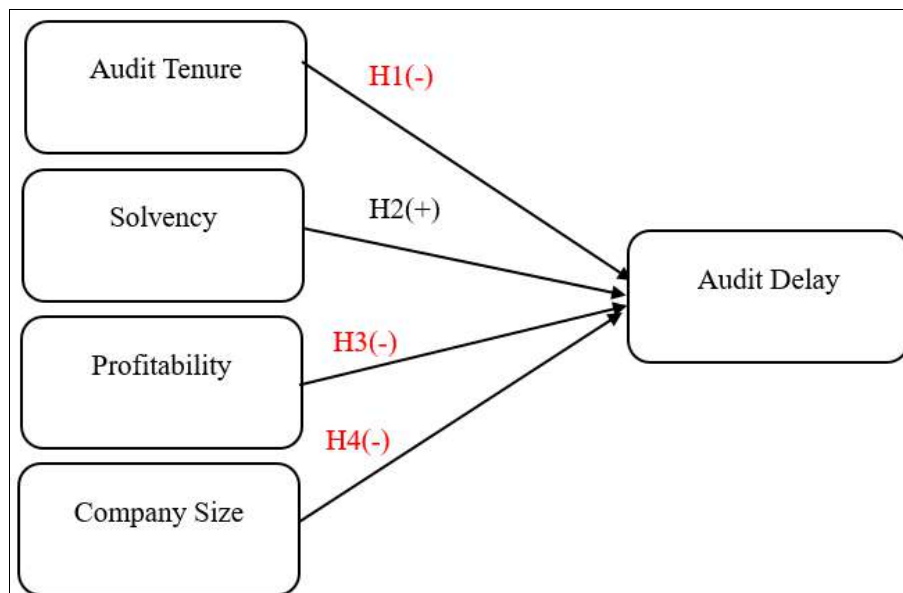
The company's ability to obtain profits from sales, total assets, and equity is known as profitability. High profitability in the company will tend to speed up the publication of its financial reports, this is related to an increase in company value. Losses experienced by companies tend to require the auditor to start the audit process longer than it should (Subekti, 2004) <sup>[33]</sup>. Thus, high profitability in a company will shorten audit delay and vice versa. Low profitability in companies will tend to experience longer audit reporting (Ashton, 1987) <sup>[3]</sup>. With this statement, in line with research conducted by Bahri & Amnia (2020) <sup>[5]</sup>; Yuliusman *et al.* (2020) <sup>[41]</sup>; Bela *et al.* (2021) <sup>[6]</sup>; Gustiana & Rini (2022) <sup>[15]</sup>; and Fitriyani & Putri (2022) <sup>[27]</sup> which gave the result that profitability has an influence on audit delay

**3.4 Effect of Firm Size on Audit Delay**

By collecting more samples, it will have an impact on the length of the audit process in large companies rather than large companies. Incentives are often given by the management of large companies in order to reduce audit delay, this is because the company is closely monitored by investors and other stakeholders. Therefore, there is pressure from a larger company's external environment to publish audited financial statements earlier. According to Subekti (2004) <sup>[33]</sup>, the larger the company, the shorter the audit delay. This statement is in accordance with the results of research conducted by Yuliusman *et al.* (2020) <sup>[41]</sup>; Bella *et al.* (2021) <sup>[6]</sup>; Rani & Triani (2021) <sup>[28]</sup>; Gustiana & Rini (2022) <sup>[15]</sup>; Adela & Bhadra (2022) <sup>[2]</sup>; and Indreswari & NR (2023) <sup>[16]</sup> which provide evidence that company size has an influence on audit delay.

**4. Conceptuai Framework**

According to the explanation and results of all previous research, it can be used as a guide for further discussion. This article shows that the independent variables used in this study consist of audit tenure, solvency, profitability, company size. While the dependent variable used is audit delay. Below is an overview of the relationship between the independent and dependent variables:



**Fig 1:** Conceptuai Framework

B The explanation above shows that audit tenure has a significant negative effect on audit delay, solvency has a significant positive effect on audit delay, profitability has a significant negative effect on audit delay, and firm size has a significant negative effect. Against audit delay.

Apart from the four independent variables that have an influence on audit delay, there are several other variables that also have an influence on audit delay:

- **Financial Distress:** Sawitri & Budiarta (2018).
- **Operating Profit/Loss:** Ginanjar *et al.* (2019).
- **Company Age:** Pattinaja (2020).
- **Change of Auditor:** Said & Khaerunnisa (2021).
- **Audit Opinion:** Irianti *et al.* (2022).

- **Operational Complexity:** Dani (2023).

**5. Conclusions**

This article seeks to understand the progress of a study, provide opportunities for research, and factors that may have an influence on audit delay. The hypotheses below are proposed in future studies as contributions with relevant related theories and articles. Are as follows:

1. Tenure audit has a negative and significant influence on audit delay
2. Solvability has a positive and significant influence on audit delay

3. Profitability has a negative and significant influence on audit delay
4. Company size has a negative and significant influence on audit delay

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