Jurnal Pendidikan Ekonomi, Perkantoran, dan Akuntansi
E-ISSN: 2722-9750
Volume 5 No. 2 (2024)

COMPANY CHARACTERISTICS INFLUENCE AUDIT REPORT LAG: MODERATING ROLE AUDITOR'S REPUTATION

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ABSTRACT

This study aims to measure the influence of company size and financial report complexity on audit report lag, with the auditor's reputation variable as a moderator variable. This research is classified as quantitative. The population of the research consists of real estate and property firms that are listed on the Indonesia Stock Exchange in 2023. The data analysis technique uses multiple regression analysis and Moderated Regression Analysis (MRA), to test whether or not there is a role for moderating variables. This research shows that a company's size has a significant and adverse effect on how long it takes to provide audit reports. Furthermore, there is a noteworthy and positive correlation between the intricacy of financial reports and the latency of audit reports. Nonetheless, the impact of financial report complexity and firm size on audit report delay is unaffected by the auditors' reputation.

Keyword: Company size, Financial report complexity, Audit report latency, Auditor's reputation

ABSTRAK

Penelitian ini bertujuan untuk mengukur pengaruh ukuran perusahaan dan kompleksitas laporan keuangan terhadap audit report lag, dengan variabel reputasi auditor sebagai variabel moderator. Penelitian ini tergolong penelitian kuantitatif. Populasi penelitian ini adalah perusahaan properti dan real estate yang terdaftar di Bursa Efek Indonesia tahun 2023. Teknik analisis data menggunakan analisis regresi berganda dan Moderated Regression Analysis (MRA), untuk menguji ada atau tidaknya peran variabel moderator. Penelitian ini menunjukkan bahwa ukuran perusahaan memiliki pengaruh yang signifikan dan negatif terhadap berapa lama waktu yang dibutuhkan untuk menyediakan laporan audit. Selain itu, terdapat korelasi positif dan signifikan antara kerumitan laporan keuangan dan keterlambatan laporan audit. Meskipun demikian, dampak dari kompleksitas laporan keuangan dan ukuran perusahaan terhadap keterlambatan laporan audit tidak dipengaruhi oleh reputasi auditor.

Kata kunci: Ukuran perusahaan, Kompleksitas laporan keuangan, Audit report latency, Reputasi auditor

INTRODUCTION

Financial reports are an essential element of the accounting cycle as they offer comprehensive data regarding a company's performance. Financial reports are essential for a firm to evaluate its performance and demonstrate its accountability to many stakeholders, including investors, potential investors, and the general public who require information from financial statements. Financial reports are valuable when they are submitted promptly, with accuracy, and in compliance with relevant accounting standards (Wahyuni & Popi, 2022). Nevertheless, in reality, numerous enterprises still have delays in submitting financial reports. According to the notice on the Indonesia Stock Exchange (IDX) with reference numbers Peng-LK-00008/BEI.PP3/07-2022,Peng-LK-00007/BEI.PP3/05-2023,and Peng00012/BEI.PLP/04-2024, there are still companies that fail to file audited financial reports within the specified timeframe. The categorization of companies that have encountered delays in submitting their annual financial reports, categorized by sector, over the past three years of published audited financial reports, reveals that the Property & Real Estate sector holds the highest position in terms of the percentage ratio between the number of listed companies and those experiencing delays. By December 31, 2021, it constituted 11% of the 49 companies that were delayed. By December 31, 2022, it accounted for 14% of the 61 delayed companies. Lastly, by December 31, 2023, it represented 32% of the 92 delayed companies. Publicly traded corporations are obligated to promptly file their financial statements.

The importance of timely financial statement release is determined by the duration of the audit report suspension period. When the audit process takes longer to finish than the deadline established by the Financial Services Authority for the submission of audited financial statements, it is referred to as "audit report latency". (Saskya & Sonny 2019). Handoko et al. (2019) The term "audit report latency" describes the amount of time that elapses between the accounting close date and the audit report's publication date, which indicates how long the audit took to finish.

Companies that do not cooperate with their auditors can also experience a longer audit process and more delayed financial reporting (Maulana & Lastanti, 2023). The efficiency and knowledge of the quality assurance procedure affect the way financial statements and audit reports are prepared, which affects how long it takes to finish the audit report. Organisational size, the auditor's reputation, and the complexity of financial reporting are some of the factors that might cause a company to experience audit report delay.

One way to classify a company's magnitude is by looking at its size. The total asset worth of a corporation determines how big it is evaluated. One factor that affects how long an audit process takes is the size of the organisation. Growing businesses require auditors to devote more time to the audit process. Based on the analysis by (Saskya & Sonny, 2019) it is mentioned that company size significantly affects the duration of the audit process. In relation to this, in the study by Triyulianto et al. (2021), it is stated that company size also influences audit report latency. However, contrary to the research by Hidayati & Hermanto (2018) and Setyani & Wibawa (2021) According to a research, a company's size has no bearing on how long it takes to receive an audit report. Because larger organisations require lengthier audit processes, the size of a firm provides a basis for auditors to plan and choose the essential methods for carrying out the audit process.

The number of subsidiary companies that a corporation has can be used to gauge its complexity. One element influencing how long it takes auditors to finish their task is the number of subsidiaries or branches a company has. Based on research conducted by Dewi & Wahyuni (2021) and Ariningtyastuti & Rohman (2021), it was found that company complexity affects the duration of the audit process. However, this finding contrasts with the statements of Andriani & Winamo (2021) and Setyani & Wibawa (2021); according to their research, company complexity does not affect the timeliness of financial report submissions.

Company size and financial statement complexity support the agency theory applied in this study. This can be proven that company size and complexity of financial statements have an influence on ARL. Based on this, the size of the company provides a basis for auditors to plan and select steps in the audit process because it takes a long time in the audit process of large-scale companies. For companies, it is hoped that they can improve and maintain quality in more mature internal controls so that it makes it easier for external auditors to carry out tests on documents owned by the company, so that the inspection process carried out does not require a long time.

An auditor's reputation among the public is influenced by their accomplishments and integrity, and it is known as their auditor reputation. An auditor's performance and talents improve with increasing repute. Companies will choose auditors who have a high reputation in the community in order to improve the dependability and calibre of financial statements. To protect the Public's image, highly regarded auditors will expedite the audit process. Accounting Firm they are employed for (Saskya & Sonny, 2019). Through research conducted by Verawati & Wirakusuma, (2016), Harini & Siregar (2020), and Saskya & Sonny (2019). However, contrary to the findings of research by Hendrawan & Wulandari (2020) and Giyanto & Rohman (2018), their studies indicate that well-reputed KAPs do not affect the audit duration of a company. However, according to Setyani & Wibawa (2021), According to their study, there is no correlation between the size of a firm and the number of its operational sectors and the timeliness of its financial reporting.

This illustrates that all KAPs must adhere to the Professional Standards for Public Accountants, which set forth rules for public accountants in the provision of their services, and operate in conformance with applicable laws and procedures for auditing firm financial reports. Meanwhile, according to Chen et al. (2022), their research found that company size positively correlates with the complexity of financial reports and audit report latency. Every public accounting firm will certainly follow audit standards and ethics in its work. Every public accounting firm always strives for an efficient and effective audit process so as to save costs, energy and time without reducing the quality of the audit results. For KAP affiliated with big four and non big four, it is hoped that they will always improve their performance in carrying out the process of examining financial statements. Because the auditor's reputation is unable to strengthen or weaken the influence of company characteristics on ARL.

This research is intended to present information as a source of knowledge to companies in an effort to improve company performance and prevent delays in the publication of company financial reports. The findings of this study are desired to be an evaluation material for auditors in an effort to improve performance in the process of examining the financial statements of client companies effectively and efficiently. So that the audited financial statements can be published on time. Also to be information and knowledge material so that investors are more precise in making investment decisions in related companies and this research is intended to be information and reference for further authors with similar cases, namely the delay in submitting financial reports. This study aims to measure the influence of company size and financial report complexity on audit report lag, with the auditor's reputation variable as a moderator variable.

LITERATURE REVIEW

Agency Theory

Agency theory is based on the limitations faced by principals such as managing company operations due to time constraints and other factors (Abdillah, Mardijuwono, & Habiburrochman, 2019). The principle, in their capacity as the granting authority, requires agents to provide accountability reports. Financial statements are one way in which institutions demonstrate their responsibilities. Financial statements include the most detailed information on the company's financial status, operational outcomes, equity modifications, and cash movements throughout a certain timeframe. Thus, in order to ensure the responsibility of management, it is necessary to have a third party, such as a public accountant or external auditor, who acts as an unbiased middleman between owners and management acting as agents.

Audit Report Lag

As part of their annual reporting, public firms are expected to provide financial statements that have undergone an audit process. The audited financial statements include the assessment of an external auditor or public accountant about the financial statements produced by the company's operations division. The audit report latency is the period of time between the accounting closure date and the audit report issuance date Handoko et al. (2019). The study measures audit report latency by determining the duration between the company's fiscal year-end date of the financial statements and the date when the audited financial statements are signed. The identical measurement procedure is also employed in the accomplished research by Hakim & Sagiyanti (2018), Harini & Siregar (2020) and Hendrawan & Wulandari (2020).

Company Size

The term "company size" describes a corporation's magnitude, which is determined by all of its assets (Prabasari & Merkusiwati, 2017). In previous research conducted by Hakim & Sagiyanti (2018), The findings indicated that a company's size might negatively and considerably impact the length of an audit latency. Similarly, research by Triyulianto et al. (2021) found that company size influences audit report latency. This is consistent with studies conducted by Harini & Siregar (2020) and Ubwarin et al., (2021). At the conclusion of the audit period, total assets are the total assets of a client firm as shown in the financial statements. LN (natural logarithm) is used by the authors of this study to assess the total assets held by listed corporations. The same technique of measuring is also applied in research projects by Putra et al. (2022), Cristansy & Ardiati (2018), dan Gustini (2020). The size of the company provides a basis for the auditor to plan and select steps in conducting the audit process because it takes a long time in the audit process of large-scale companies. This plan relates to the schedule that the auditor makes before conducting the audit. Auditors tend to be more careful when auditing small companies than when auditing large companies because large-scale companies have larger control sections and operational standards.

Financial Report Complexity

The number of functioning subsidiaries of a corporation affects how complex its financial statements are. An issuer's total number of subsidiaries is listed in its published annual financial statements. Based on research conducted by Dewi & Wahyuni (2021), It was discovered that audit report delay is impacted by financial statement complexity. Accordingly, research by Hari et al., (2022) and Lawal & Shinozawa (2022) state that the complexity of company operations influences audit report latency. The number of subsidiaries that an issuer has may be used to gauge the complexity of financial statements. Through agency theory, owners of large companies do not carry out company operations alone. The owner (principal) will hire someone (agent) to assist in managing the company. Therefore, external auditors are needed as a third party to provide a statement and as a supervision of the truth of the information provided by managers to owners/ shareholders so that there are no differences in information.

Auditor’s Reputation

Public confidence and the veracity of a company's financial accounts will both increase with a positive reputation for auditors. The size of the public accounting firm may be used to gauge the reputation of an auditor. Competent public accounting firms can help prepare audit reports on time, enhance the accounting firm's reputation, thus maintaining client trust (Hidayati & Hermanto, 2018). In the study conducted by Harini & Siregar (2020), It was discovered that the Public Accounting Firm's (KAP) reputation affected the delay of audit reports. A dummy variable is used to gauge auditor repute. A corporation receives a value of 1 if it works with a Big 4 Public Accounting Firm (KAP). On the other hand, the corporation receives a rating of 0 if it works with a non-Big 4 Public Accounting Firm (KAP). Consistent with research conducted by Lestari & Latrini (2018), Prabasari & Merkusiwati (2017) and Hakim & Sagiyanti (2018). Based on agency theory that supports this research, public accountants or external auditors can assist company owners or shareholders (principals) in supervising and examining financial reports that reflect information on company operational activities carried out by agents. Also, if the agent wants to get good financial statement audit results, the agent needs to use the services of an external auditor who has good public trust. The external auditor is a third party who will provide a statement regarding the suitability of the financial statement information being examined. The view of the auditor's good name will increase public confidence with the achievements of the work that the auditor has achieved. A good auditor reputation will make you appear more professional in dealing with problems in the process of examining financial statements.

METHOD

This research is classified as quantitative. The relationship between each variable in this study forms a hypothesis framework can be seen in Figure 1. Based on Figure 1, the hypothesis is formulated as follows: (a) H1: Company size affects audit report lag; (b) H2: The intricacy of financial accounts influences the latency of audit reports; (c) H3: The impact of firm size on audit report lag may be mitigated by the reputation of the auditor.; and (d) H4: The impact of financial report complexity on audit report lag may be mitigated by an auditor's reputation.

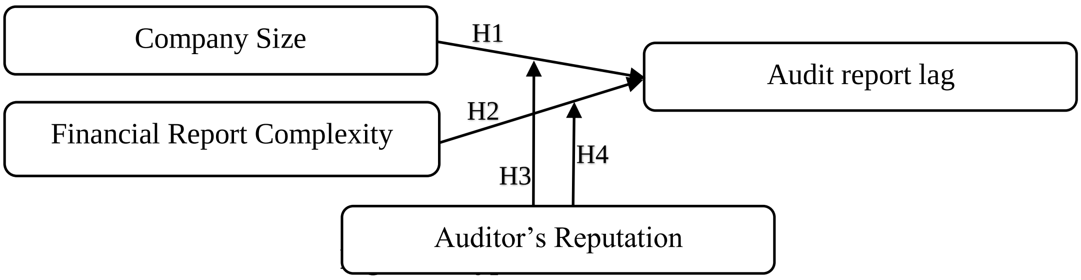

Figure 1. Proposed Model

The 2023 financial statements of companies that were listed on the Indonesia Stock Exchange (IDX) provided the historical secondary data for this research. The population of the research consists of real estate and property firms that are listed on the Indonesia Stock Exchange in 2023. In order to get a representative sample that met predefined criteria, purposeful sampling, sometimes referred to as judgement sampling, was used in the sample selection procedure for this research. 61 real estate and property companies that are listed on the Indonesia Stock Exchange for 2023 were selected based on predefined criteria. In this study, the link between two independent variables and one dependent variable is examined using multiple regression analysis. Additionally, the study used classical assumption test, multiple linear regression analysis, Moderated Regression Analysis (MRA), and hypothesis testing to assess the moderating and independent variables' effects on the dependent variable.

RESULTS AND DISCUSSION

Descriptive Statistics

In both PT Duta Pertiwi Tbk and PT Bumi Serpong Damai Tbk, the variable "audit report latency," which comprises 61 data points in the sample, has the lowest value of 72. Mega Manunggal Property Tbk received a score of 94, which was the highest. The mean value of this variable is 86. Based on the data, the audit procedure took an average of 86 days for the 61 study samples, with a standard deviation of 4.4. The natural logarithm suggests that the minimal company size is 20.81 based on Makmur Berkah Amanda Tbk. The greatest value is the natural logarithm of 38.83 from PT Bumi Serpong Damai Tbk. The standard deviation of this variable is 2.01, and its mean is 28.18. Firms without subsidiaries have the lowest amount of financial report complexity, at 0, while Intiland Development Tbk has the greatest level, at 46. The standard deviation of this variable is 11.8, while its mean is 9.7. The reputation of an auditor might range from a value of 0 to 1. The standard deviation of this variable is 0.34, while its mean value is 0.13.

Normality Test

The data is considered normally distributed when the porpability test, which uses the Jarque-Bera approach to test for normality, shows a value greater than 0,05 (>0,05). Based on Figure 2, the probability value is 0,084 > 0,05. showing that the information is consistently distributed.

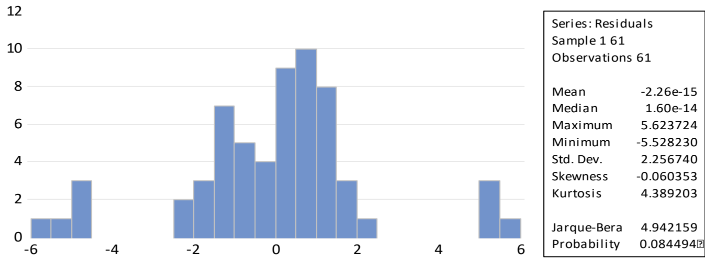

Figure 2 Normality Test Result

Multicolliearity Test

The multicollinearity test's using Variance Inflation Factor (VIF) method. To achieve the condition, the VIF show value has to be less than 10. Table 1 shows that the centering VIF values for business size (1,49), financial report complexity (1,29), and auditor reputation (1,18). This result shows that multicollinearity does not seem to be present in the data.

Table 1. Multicollinearity Test Result

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	77.07111	270.4247	NA
SIZE	0.106905	299.3262	1.492534
FRC	0.262224	4.069804	1.294193
RA	2.968442	1.365978	1.186833

Heteroscedasticity Test

The result from probability F-Statistic indicate value should be greater than 0.05 in the heteroscedasticity test using the Glejser technique. The prob. F values for this regression are 0,1856 > 0,05, according to Table 2. This outcome demonstrates that there is no evidence of heterocedaticity.

Table 2. Heteroscedasticity Test Result

F-Statistic	1.564128	Prob. F (5,55)	0.1856
Obs*R-squared	7.593986	Prob. Chi-Square (5)	0.1801
Scaled explained SS	9.171066	Prob. Chi-Square (5)	0.1024

Linearity Test

The Remsey Reset Test technique is used to test for linearity. The value obtained from the probability F-Statistic indicate value must be more than 0.05. The prob. F values for this regression are 0,0680>0,05, according to Table 3. The result shows that the independent and dependent variables have a linear relationship.

Table 3. Linearity Test Result

	Value	df	Probability
t-statistic	1.862587	54	0.0680
F-statistic	3.469229	(1, 54)	0.0680
Likelihood ratio	3.798203	1	0.0513

Multiple Linear Regression Analysis

Based on Table 4, the multiple regression equation is as follows:

$$ARL = 113{,}003 - 1{,}035*SIZE + 1{,}038*FRC + 0{,}827*RA + e$$

The constant number α = 113,003 indicates that the investment decision variable will be exactly 113,003 when all independent variables are set to zero. Firm size and the audit report delay variable have a negative correlation, as seen by the coefficient of -1,035 for firm size. This shows that the audit report latency and the business size variable have an inverse connection, meaning that the audit report latency decreases with increasing company size. The delayed variable of the audit report and the financial report's complexity seem to be positively correlated, as shown by the correlation value of 1.038. As a result, the complexity of financial reporting directly correlates with the amount of time required to complete the audit report. The coefficient of 0.824 shows a positive relationship between the auditor's reputation and the audit report delayed variable. Consequently, as the auditor's reputation grows, so does the audit report's delay.

Table 4. Multiple Linear Regression Analysis Result

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	113.0037	8.779015	12.87203	0.0000
SIZE	-1.035444	0.326963	-3.166852	0.0025
FRC	1.037855	0.512078	2.026751	0.0474
RA	0.824624	1.722917	0.478621	0.6340

Moderated Regression Analysis

Based on Table 5, the moderated regression equation is as follows:

$$ARL = 109{,}673 - 0{,}896*SIZE + 0{,}702*FRC + 76{,}001*RA -2{,}646*SIZE\_RA + 0.364*FRC\_RA +e$$

Table 5. Moderated Regression Analysis Result

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	109.6733	8.760084	12.51966	0.0000
SIZE	-0.895963	0.327252	-2.737839	0.0083
FRC	0.702364	0.531527	1.321408	0.1918
RA	76.00145	55.26851	1.372647	0.1754
SIZE_RA	-2.646326	1.857123	-1.424960	0.1598
FRC_RA	0.363936	0.189612	1.919373	0.0601

When the moderation variable of auditor's reputation is taken into account, the company size coefficient of -2,646 shows a negative association with the audit report delay variable. This suggests that as the link between the auditor's reputation and the business size variable increases, the audit report delay reduces. Financial report complexity and audit report delay variable have a positive correlation (coefficient of 0.364) when the moderating variable of the auditor's reputation is taken into consideration. This demonstrates that as the relationship between the variable indicating the complexity of the financial report and the auditor's reputation diminishes, the time required to issue the audit report also reduces.

Regression Model Feasibility Test (F-Test)

Examining Table 6 The model feasibility test yielded an F-statistic value of 3.621, which is more than the F-table value. The findings show that, with auditor reputation serving as a moderator, the factors of company size and financial statement complexity have a significant influence on the delay of the audit report. The constructed regression model, with a probability value of 0.018 < 0.05, is deemed suitable for use.

Table 6. Regression Model Feasibility Test Result

Information	Result
F-statistic	3.621080
Prob(F-statistic)	0.018325

Coefficient of Determination Test

The updated R-squared has a value of 0.115, according to Table 7. Consequently, the dependent variable was influenced by 11%. The combination of the moderator variable Auditor Reputation and the independent variables Company Size and Complexity of Financial Statements may yield the audit report delay. The remaining 89% of the effect on the dependent variable comes from other independent variables that are not included in the regression model.

Table 7. Coefficient of determination Test Result

Information	Result
Adjusted R-Squared	0.115869

Discussion

Table 4 indicates that the company size variable has a significance value of 0,0025 < 0,05. It may be deduced that the firm size variable has a substantial negative influence on the audit report delay variable. A t-statistic value of -3.167 > 1.672 indicates acceptance of the hypothesis that the size of the business effects the delay of audit reports. Table 4 indicates that the financial report complexity variable has a significance value of 0.0474 < 0.05. It is discovered that the variable Financial Statement Complexity significantly reduces Audit report delay (ARL). With a t-statistic value of 2.027 > 1.672, the hypothesis that Financial Statement Complexity impacts audit report delay is accepted. based on studies carried by Dewi & Wahyuni (2021), It was discovered that audit report delay is impacted by financial statement complexity. To support this, research by Hari et al. (2022) and Lawal & Shinozawa (2022) state that the complexity of company operations influences audit report latency.

Table 5 demonstrates that the business size variable has a significant value of 0.1598 when the auditor's reputation is taken into account, above the significance threshold of 0.05. The interaction variable between Auditor Reputation and Company Size does not statistically significantly affect Audit report delay, as shown by the t-statistic value of -1,424 being less than the crucial threshold of 1.672. The reputation of the auditor has no bearing on the relationship between the size of the firm and the delay in the audit report. Thus, the third hypothesis of the researcher is disproved, which states that the association between Audit report delay and Company Size is moderated by Auditor Reputation. Based on research conducted by Setyani & Wibawa (2021), Wulandari & Wenny (2021), and Dwirandra (2017) shows the association between the size of the company and the delay of the audit report cannot be moderated by auditor reputation.

Table 5 indicates that the moderating effect of the auditor's reputation on the complexity variable of the financial report has a significant value over the 0.05 limit, at 0.0601. The t-statistic value of 1.919, which is bigger than 1.672, suggests that there does not seem to be a statistically significant influence of the interaction variable between Auditor Reputation and financial report complexity on Audit report delay. The association between financial report complexity and audit report time is unaffected by the reputation of the auditor. Thus, the researcher's fourth hypothesis, according to which the link between financial report complexity and audit report delay is influenced by the auditor's reputation, is refuted. based on studies carried by Setyani & Wibawa (2021) that the link between the complexity of financial reports and the latency of audit reports cannot be mediated by the reputation of the auditor.

CONCLUSION AND RECOMMENDATION

Conclusion

According to the findings of this research, the length of time it takes for a firm to submit its audit reports is considerably and adversely affected by the size of the organization. Additionally, it reveals that the complexity of financial reporting has a positive and considerable impact on the amount of time required to produce an audit report. Furthermore, the reputation of the auditors does not offset the influence of the complexity of the financial report and the size of the business on the lateness of the time it takes to submit the audit report. Company size and financial statement complexity support the agency theory applied in this study. This can be proven that company size and complexity of financial statements have an influence on ARL. Based on this, the size of the company provides a basis for auditors to plan and select steps in the audit process because it takes a long time in the audit process of large-scale companies. For companies, it is hoped that they can improve and maintain quality in more mature internal controls so that it makes it easier for external auditors to carry out tests on documents owned by the company, so that the inspection process carried out does not require a long time. Every public accounting firm will certainly follow audit standards and ethics in its work. Every public accounting firm always strives for an efficient and effective audit process so as to save costs, energy and time without reducing the quality of the audit results. For KAP affiliated with big four and non big four, it is hoped that they will always improve their performance in carrying out the process of examining financial statements. Because the auditor's reputation is unable to strengthen or weaken the influence of company characteristics on ARL.

Recommendation

Taking into consideration the limits of the study as well as the findings, the researcher suggests the following methods for doing more research: In order for researchers to have a better understanding of the factors that influence the latency of audit reports, it is essential for them to integrate more variables into their study. The duration of the auditor's employment need to be taken into consideration as a moderating factor when evaluating the impact that it has on the delay of the audit report. Due to the increased amount of expertise that has been obtained, the auditing process might potentially be sped up by a longer tenure. It is suggested that future research should broaden the scope of their sample beyond the Property and Real Estate sub-sector to include other businesses that are listed on the Indonesia Stock Exchange. These industries include manufacturing, banking, logistics and transportation, and others.

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