

Determinants of Audit Delay for Indonesian Property and Real Estate Companies

Nazar Sufyan Sauri^{1*}, Muhammad Samsul Setiawan², Muhammad Fajar Satrio Utama³

Accounting Study Program, Faculty of Economics and Business,
Muhammadiyah University, Tangerang

Corresponding Author: Nazar Sufyan Santi Saurinazarsufyan@gmail.com

ARTICLE INFO

Keywords: Audit Delay,
Audit Tenure, Audit
Opinion, Solvency,
Company Size

Received : 5, August

Revised : 25, September

Accepted: 26, October

©2024 Sauri, Setiawan, Utama:

This is an open-access article
distributed under the terms of
the [Creative Commons
Atribusi 4.0 Internasional](https://creativecommons.org/licenses/by/4.0/).



ABSTRACT

This research aims to empirically prove how factors such as audit tenure, audit opinion, solvency, and company size influence audit delay on the Indonesia Stock Exchange in the sector of property and real estate companies for the period 2018 to 2022. The sample size for this quantitative research is 53 companies and the sampling process and criteria use the purposive sampling method. Data analysis used in this research uses panel data regression analysis. E-Views 12 to analyze data. The research results show that company size has a positive influence on audit delay, audit opinion has a negative influence on audit delay, audit tenure has no influence on audit delay and solvency has no influence on audit delay.

INTRODUCTION

Publication of financial reports requires credibility and reliability. Independent public accounting companies can evaluate and differentiate financial reports (Putri et al., 2021). Auditing financial reports from investors needs to provide relevant, accurate, comparable, timely and precise financial information relevant information must be timely and accurate. Compared with other sources, market audited financial reports are reliable.

After the audit, the auditor must give an independent viewpoint regarding the financial statements approved by management. This causes discrepancies in the financial statements of companies and independent auditors. This is called audit delay.

Must letter a to be submitted to the Authority and distributed to the public in the third month after the accounting period (14/POJK.04/2022). Companies must promptly report audited financial reports to build credibility. However, entity written confirmed financial reports are low.

When it comes to timely financial reporting, companies must follow important guidelines. A company's obligation is to publish financial reports on time to inform the public, especially investors. If audit delays cause financial recording to be late, investor confidence in the company may decrease.

This research shows that PT Bakrieland Development Tbk experienced audit delays. The auditor conducted an independent financial audit of the company for 2018 on September 16 2019. The 2019 financial report is scheduled for November 26 2020, the 2020 report for November 2 2021, the 2021 report for August 29 2022, and the 2022 report for September 6 2023.

Auditors audit clients for a period of time known as the audit period. Lestari and Saitri (2017) and Nurrohimah and Muniroh (2023) get that audit deferrals have a negative impact on audit delays. Said and Khaerunnisa (2021) found that audit deferrals positively influence audit delays. Meanwhile, Praptika and Rasmini (2016) and Irianti et al., (2022) found that audit provisions do not affect audit delays.

Define audit opinion as a view about the completeness of financial reports. An unqualified opinion indicates that the company's management and internal processes are effective, speeding up the audit. If the company receives a qualified opinion, the auditor will need more time to complete the audit process before providing an opinion Abbas et al., (2019). In agency theory, asymmetric information is a main issue. Principals (shareholders) do not have access to as detailed information as agents (management). This is where the role of independent auditors becomes crucial, they act as an "information bridge" by examining financial reports, providing independent opinions. An unqualified opinion on financial statements results in a shorter audit delay compared to a qualified opinion accompanied by a suspension. Auditors must also verify membership and compliance. Purnamasari and Sari (2024) and Nurrohimah and Muniroh (2023) found that audit opinions have a negative impact on audit delays. According to Rusminah, et al., (2023), Irianti, et al., (2022) and (Pingas & Dewi, 2022), audit opinions positively influence audit delays. Butar et al., (2024),

(Putri & Tumirin, 2022), and Gurning et al., (2023), found that audit opinions do not affect audit delays.

Being solvent means that a business can satisfy every customer. (Anggraeni, 2022). Solvency harms audit delays, according to Amali et al., (2024) In research Rusminah et al, (2023) solvency improves audit delays. Solvency does not affect audit delays Lestari & Saitri, (2017), Irianti et al., (2022).

Using the log measure, firm size classifies firms. Saputra et al., (2021). Nurrohimah and Muniroh (2023) found that company size influences audit delays. According to research Rusminah et al., (2023) company size positively influences audit delays. However, research by Amalia et al., (2024), Lestari, Saitri, (2017), Larasati, Fitriyana, 2024, and Irianti et al., (2022) did not find an impact on company size due to audit delays.

LITERATURE REVIEW

Agency Theory

Jensen & Meckling (1976) define agency theory as a track-based theory of managers (agents) and owners (principals). Manager-shareholder relations are principal-agent. Management acts as agent for the shareholder. Agency bridges investment and management. Management informs shareholders about business status. Management can report firm health using financial and other metrics.

Financial reports are important because they allow stakeholders to make decisions that support business growth using the information provided. Audit delay is a research variable that shows the time needed to complete the audit process for a company's financial reports. Audit delays relate to timely delivery of financial reports to key stakeholders. This is because if financial information is not conveyed in a timely manner to decision makers, its value can decrease. Losing the value of information in financial reports can cause asymmetry.

Audit Delay

Audit Delay is the time between writing the book and publishing the audit report. Judge, (2022). The Investors and the public will react to this company's financial reports. It will also influence the economic decisions made by readers of financial statements.

Audit Tenure

Audit Tenure is the time a company can provide a particular audit service to a client. Salsabila, Triyanto, (2020,). An auditor who has worked with a client for a long time can better plan an audit program by understanding the company's characteristics. The client and the Public Accounting Firm (KAP) have worked together for twelve years, with the same auditor for three years. This allows auditors to complete audits more quickly. Puryati, (2020). According to research Said and Khaerunnisa, (2021), audit tenure positively influence audit delays because new auditors need more time to understand the size of the company. Audit delay From the explanation above, a hypothesis can be formulated as follows:

H1: Audit tenure has a positive effect on audit delay

Audit Opinion

Abbas et al (2019) define audit opinion as a view about the completeness of financial reports. An unqualified opinion indicates that the company's management and internal processes are effective, speeding up the audit. If the company receives a qualified opinion, the auditor will need more time to complete the audit process before providing an opinion.

Nurrohimah and Muniroh (2023) found that auditor opinions led to audit delays. Audit opinions delay audits, according to this study (Purnamasari, Sari, 2024) An unqualified opinion on financial statements results in a short audit delay, compared to a qualified opinion with a suspension. The auditor must also verify membership and compliance.

From the explanation above, a hypothesis can be formulated as follows:

H2: Audit opinion has a negative effect on audit delay

Solvency

Abbas, et all (2019) stated that solvency can increase company profits. The company's ability to pay off all of its debt, both short- and long-term, is facilitated by its debt to total assets. The company's ability to pay off all of its debt, both short- and long-term, is facilitated by its debt to total assets.

Companies with a high net value will experience losses in financial reports compared to those with a low net value Rusminah et al., (2023).

From the explanation above, the following hypothesis can be drawn:

H3: The influence of Solvency increases audit delay positively.

Company size

Operational scale influences company size. Large corporations release their financials more quickly because investors and governments keep an eye on them. Due to their intense focus, large companies frequently encounter significant external threats. Management may put pressure on auditors to complete audits quickly because large firms can afford to pay high audit charges (Bahri et al., 2022).

As a company grows, audit risk increases (Nurohimah & Muniroh, 2023). Large companies can quickly provide audit reports because they have access to large data sets and efficient internal processes. This reduces the risk of errors in financial reporting, making the audit process easier.

From the explanation above, the subsequent theory might be drawn:

H4: Company size negatively influences audit delay.

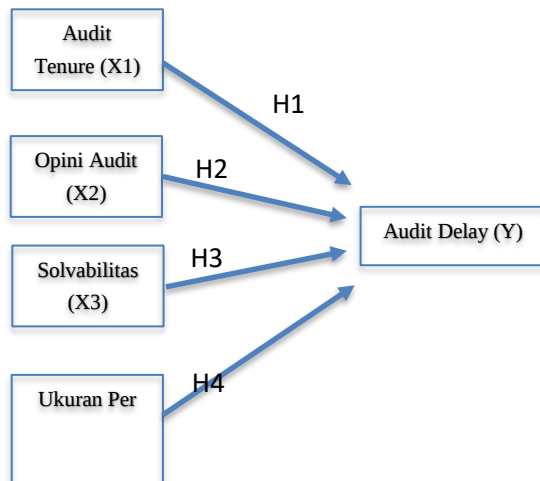


Figure 1. Conceptual Framework

METHODOLOGY

A research strategy is a plan used to achieve each research process's goals. According to internal research questions, research design is a structural plan that includes data analysis, data collection, and information retrieval. (sekaran dan bougie, 2017). Researchers use methods to get data. The data obtained must be valid, because this reflects accuracy in selecting data that is truly on the research object and data that can be collected by the researcher. (Sugiyono, 2017). Descriptive statistics with a quantitative causality approach are applied to understand the relationship between independent variables (audit tenure, audit opinion, solvency and company size) and the dependent variable. Quantitative quality measurement using E-views 12 is used.

Table 1 Operational Definitions and Variable Measurements

No.	Variable	Definition	Formula	Scale
1	Audit Delay (Y)	Yearly financial report checks take from December 31, the book closure date in the auditor's financial report (Lestari and Nuryatno, 2018).	Audit report publication date - financial report book closing date (December 31). Give a value of 1 if it is less than 90 days, and give a value of 0 if it exceeds 90 days.	Nominal
2	Audit Tenure (X ₁)	KAP usually works with the same client	Calculating the length of time of the same KAP	Nominal

No.	Variable	Definition	Formula	Scale
		(Syahputra & Yahya, 2017).	conduct audits company, then first year research is given the number 1, then for the following year it is added by one in the research year, namely 2018-2022.	
3	Audit Opinion (X ₂)	A report containing the auditor's opinion regarding the fairness of the financial statement presentation. (Saputra et al., 2020)	Unqualified Opinion = 1 Other than Unqualified Opinion = 0	Nominal
4	Solvency (X ₃)	Solvability is Company capacity to complete obligation, good long pendek or long (Sujarweni, 2017).	DER $\frac{\text{Total Amount of Debt}}{\text{Equity}}$	Rasio
5	Company Size (X ₄)	Scala is used to classify a company's size based on factors like total assets, total sales, stock market value, and others (Herry 2013).	LN (Total Assets)	Rasio

Source : From various literature, 2024.

Population and Sample

Popularity data from companies listed on the Indonesian Stock Exchange is used in this research. 78 companies are registered in this industry by Indonesia Stock Exchange (www.idx.co.id). Sampling is carried out with the aim of selecting samples according to the following standards:

1. Companies registered in the property and real estate sector on the IDX between 2018 and 2022.

2. companies in the property and real estate sector that record annual financial data on the IDX between 2018 and 2022.

Data Analysis Technique

This research uses quantitative analysis. This project measures sample data to produce analytical data. The methods used include descriptive statistics, panel data selection (chow, hausman, and longrange), coefficient of determination (R²), simultaneous analysis, and hypothesis testing.

1) Descriptive Statistical Analysis

Descriptive statistics are used to describe phenomena using relevant data. This method is often used to collect sample data before hypothesis testing. (Judge, 2022).

2) Panel Data Regression Estimation

Ghozali, et al, (2013) stated that there are three estimation approaches in panel data regression, as follows:

a. Common Effect Model (CEM)

Common Effect is a simple method for estimating panel parameters by correlating time and crossing data without individual adjustments. This study uses Ordinary Least Square estimation.

b. Fixed Effect Model (FEM)

Fixed Effect Model shows differences between individuals, although it can be replicated using Ordinary Least Square (OLS). This means that while individual relationships vary, they remain constant across time. The estimation method is OLS.

c. Random Effect Model (REM)

Fixed Effect Model shows differences between individuals, although it can be repeated using Ordinary Least Squares (OLS). This means that while individual relationships vary, they remain constant over time. The assessment method is OLS.

3) Selection of Panel Data Regression Model Techniques

a. Test Chow

Test chow is a method used to choose between a fixed effects model (five) and a common effects model (cem). (Ghazali & Ratmono 2013:269). The Chow Test decision is based on the performance of two models in panel data modeling:

If the intersection probability $F > 0.05$, H_0 is assumed, then the best model is the general effects model.

If the cross section probability $F < 0.05$, H_0 is eliminated, making the fixed effects model (five) the best choice.

b. Test Hausman

According to Ghazali and Ratmono (2013), the Hausman test determines whether the fixed effects model (five) is better than the random effects model (rem) for panel data analysis. In this study, the decision is based on the performance of

both models and shows whether women are better than men in a particular context:

If random probability > 0.05 , H_0 is selected, then the Random Effects Model is used.

If the random cross section probability is < 0.05 , H_0 is eliminated, making the Fixed Effects Model (FEM) the best model to use.

c. Test Lagrange Multiplier

According to Gujarati and Porter (2012), the Lagrange multiplier test is used to compare the performance of cem and rem in panel data analysis. Rem was developed by Breusch-Pagan and is used to assess significance using OLS residual values. Gujarati and Porter (2012) base model choices on two job comparisons:

If the Breusch-Pagan value was greater than 0.05, the common effects model (CEM) was used. If the value was less than 0.05, the random effects model (REM) was u

4) *Coefficient of determination (R^2)*

Used to evaluate the extent to which the model explains a variable.

If R^2 is low, that which is dependent upon the independent variable can be explained by it.

5) *Model Feasibility Test (Test F)*

The F test determines whether each independent variable in the regression model has a significant influence on the dependent variable. If F is significant, this regression model can determine the effect of the independent variable on other variables.

6) *Hypothesis Test (t test)*

According to Ghazali and Imam (2016), the t test is useful for determining the individual effect of the independent variable on the dependent variable. Depending on the decision, the regression model's dependent variable is significantly impacted by the independent variable.

RESEARCH RESULT

Descriptive Statistics Test Results

Table 2 Descriptive Statistics Results

	Y	X1	X2	X3	X4
Mean	0.418868	2.498113	0.973585	2997.260	301.2604
Median	0.000000	2.000000	1.000000	0.551000	30.00000
Maximum	1.000000	5.000000	1.000000	67295.00	3105.000
Minimum	0.000000	1.000000	0.000000	-210575.0	24.00000
Std. Dev.	0.494307	1.359937	0.160670	19641.69	830.7886
Skewness	0.328887	0.470232	-5.906291	-6.067361	2.745472
Kurtosis	1.108167	1.994170	35.88427	62.10443	8.633141
Jarque-Bera	44.29585	20.93683	13480.91	40198.13	683.2885
Probability	0.000000	0.000028	0.000000	0.000000	0.000000
Sum	111.0000	662.0000	258.0000	794273.9	79834.00
Sum Sq. Dev.	64.50566	488.2491	6.815094	1.02E+11	1.82E+08
Observations	265	265	265	265	265

Source: Processed data from E- views 12, 2024

According to the table above, this research collected 265 observations from 53 companies from 2018 to 2022.

1. Variable Y (Audit Delay) has a minimum of 0.000000 and a maximum of 1.000000. Variable Y (Company Value) has a mean of 0.418868 and the standard deviation is 0.494307.
2. Variable X₁ (Audit Tenure) features a 1,000000 minimum and 5,000000 maximum. Variabel of X₁ (Audit Tenure) over time is 2.498113 with a standard deviation of 1.359937.
3. The values of Variable X₂ (Audit Opinion) range from 0.000000 at the least to 1.000000 at the highest. During observation, the average value of Variable X₂ (Audit Opinion) is 0.973585, with a standard deviation of 0.160670.
4. Solvency (X₃) features a of -210575.0 minimum and 67295.00 maximum. The variation of X₃ (Solvency) over time is 2997.260 with a standard deviation of 19641.69.
5. Variable X₄ (Company Size) has a minimum value of 24,000000 and a maximum of 3105,000. Variable X₄ (Company Size) has 301.2604 values during the research period and 830.7886 deviations.

Chow Test Results

Table 3 Chow Test Results

Redundant Fixed Effects Tests
Equation: Untitled
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	1.522407	(52,208)	0.0209
Cross-section Chi-square	85.467653	52	0.0024

The probability value of the F cross section is $0.0024 < \alpha (0.05)$. it can be concluded that this model is more suitable for fixed effects models (FEM) than general effects models.

Hausman Test Results

Table 4 Hausman Test Results

Correlated Random Effects - Hausman Test
Equation: Untitled
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	3.279411	4	0.5122

The probability value of a random cross section of $0.5122 > \alpha (0.05)$ is listed in the table above. which is greater than $\alpha (0.05)$ in the table above. Use REM (Random Effect Model) not Fixed Effect).

Langrange Multiplier Test Results

Table 5 Results of Langrange Multiplier Test

Lagrange Multiplier Tests for Random Effects

Null hypotheses: No effects

Alternative hypotheses: Two-sided (Breusch-Pagan) and one-sided
(all others) alternatives

	Test Hypothesis		
	Cross-section	Time	Both
Breusch-Pagan	4.075924 (0.0435)	612.5201 (0.0000)	616.5961 (0.0000)
Honda	2.018892 (0.0217)	24.74914 (0.0000)	18.92786 (0.0000)
King-Wu	2.018892 (0.0217)	24.74914 (0.0000)	24.38844 (0.0000)
Standardized Honda	2.295498 (0.0109)	31.20000 (0.0000)	16.23165 (0.0000)
Standardized King-Wu	2.295498 (0.0109)	31.20000 (0.0000)	26.96854 (0.0000)
Gourieroux, et al.	--	--	616.5961 (0.0000)

The cross-sectional probability of Breush-Pagan is $0.0435 < \alpha$ (0.05). The Breush-Pagan probability is $0.0435 < \alpha$ 0.05. Using REM (Random Effect Model) and not Common Effect

Model Conclusion

Table 6 Model Conclusion

Method	Testing	Results
Chow	CEM vs FEM	FEM
Hausman	FEM vs REM	REM
Lagrange Multiplier	CEM vs REM	REM

Source: Data Eviews 12, 2024

REM is a panel regression model used to test hypotheses based on the three variables from the table above.

Coefficient of Determination (R2) and F Test Results

Table 7 Coefficient of Determination (R2) and F Test Results

Weighted Statistics			
R-squared	0.049259	Mean dependent var	0.335677
Adjusted R-squared	0.034632	S.D. dependent var	0.468253
S.E. of regression	0.460073	Sum squared resid	55.03348
F-statistic	3.367744	Durbin-Watson stat	1.681621
Prob(F-statistic)	0.010412		

Source: Data processed with Eviews 12, 2024

$R_{sq} = 0.049259$ or 4.9259 percent. The coefficient of determination shows that audit tenure, audit opinion, solvency, and company size can explain audit penetration in the property and real estate sector in Indonesia of 4.925%, with 95.075% explained by other factors not included in this model.

By considering the F Statistics value $3.367744 > f$ table value 2.406362 and the F-Statistics value $0.010412 < 0.05$, It may be determined that the Independent Variable (X) has an impact. Late Property and Real Estate Audits

t (Partial Test) Analysis Test Results and Discussions

Table 8 t (partial test) Analysis test results

Dependent Variable: Y				
Method: Panel EGLS (Cross-section random effects)				
Date: 05/16/24 Time: 11:45				
Sample: 2018 2022				
Periods included: 5				
Cross-sections included: 53				
Total panel (balanced) observations: 265				
Swamy and Arora estimator of component variances				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.730516	0.201698	3.621827	0.0004
AT	0.038734	0.021891	1.769416	0.0780
OA	-0.443078	0.196297	-2.257182	0.0248
SOL	-1.95E-06	1.59E-06	-1.227957	0.2206
UP	9.56E-05	4.27E-05	2.241898	0.0258

Source: Data processed with Eviews 12, 2024

The t test (partial) can be understood from the table below:

1. The t value of 1.769416 is calculated based on the t test findings for variable X1, or audit tenure with a t table value of 1.969025. Audit tenure has no influence on audit delay, as shown by the t count of $(1.769416) < (1.969025)$. So H1 is rejected in this research.
2. The t value of - 2.257182 is calculated based on the t test findings for variable X2, or audit opinion with the t table value. Audit opinion has a negative effect on audit delay, shown by the t count of $(2.257182) > (1.969025)$. So H2 is accepted in this research.
3. The t value of - 1.227957 is calculated based on the t test findings for variable X3, or solvency with the t table value. Solvency has no influence on audit delay, as shown by the t count of $(1.227957) < (1.969025)$. So H3 is rejected in this research.
4. The t value of 2.241898 is calculated based on the t test findings for variable X4, or company size with the t table value. Company size has a positive effect on audit delay, shown by the t count of $(2.241898) > (1.969025)$. So H4 is rejected in this research.

Panel Data Regression Equation after T test

$$Y = 0.730516388322 + 0.0387344183526 * X_1 - 0.443078394795 * X_2 - 1.94937420331e-06 * X_3 + 9.56175945514e-05 * X_4 + [CX=R]$$

Explanation below:

1. The constant value 0.730516388322 means that if the independent variable increases by one, the dependent variable also increases by 0.730,516,388322.
2. The regression coefficient for variable X_1 audit tenure is (+) 0.0387344183526, meaning that if X_1 increases, Y audit delay also increases by 0.0388344 183526.
3. Regression for variable X_2 the value of an audit opinion is (-) of 0.443078394795, which increases if variable
4. Variable X_3 Solvency has a coefficient value of (-) 1.94937420331, which means that if variable X_3 increases, variable Y Audit Delay will decrease by 1.949.37420.331, and vice versa.
5. The Regression coefficient value for Variable X_4 Company Size (+) is 9.56175945514, meaning that if

DISCUSSION

1. This part stems from the research findings that show the cut-off t value for audit tenure X_1 does not depend on audit delay. This indicates that H1 is hypoplastic. The research findings are consistent with Said, Khaerunisa (2021), which states that more businesses are hiring auditors, resulting in longer audits that provide more accurate results. This is caused by the fact

that a new auditor needs more time to learn about the characteristics of the company, such as its existing systems and procedures. Long-term relationship building between auditors and client companies does not necessarily increase business acumen; rather, longer-term relationships might strengthen auditor professionalism and independence, which may result in a more difficult audit.

2. The results of the research clearly show that the hit rate for the audit X2 variable's opinion has a negative impact on the audit delay. As a result of this research, it has been shown that audit opinions are very important for businesses or other organizations that require the results of audited financial transactions. This study indicates that companies receiving audit opinions other than those that are straightforward will experience longer audits since the process of collecting audit opinions involves consulting with clients through senior auditors or other technical staff and extending audit scope. The results are consistent with the research of Nurrohimah & Muniroh (2023), Purnamasari & Sari (2024).
3. The study results indicate that the solvability variable (X3) is not significantly impacted by the audit delay. The calculated t-value for this variable indicates this. Even if solvability is the primary measure of an organization's health, it is not the primary measure of audit quality. There is no relationship between solveability and audit lag, according to Lestari & Saitri (2017) and Irianti et al., (2022).
4. From the results of the tests carried out, it can be seen that the calculated t value for the company size variable X4 has a positive impact on audit delay. Large companies usually have strong management controls and complex operating systems to reduce the possibility of financial reporting errors because the size of the company as measured by total assets can encourage management to immediately publish financial reports due to pressure from external parties and maintain company integrity. . This finding is in line with research by Rusminah et al., (2023).

CONCLUSIONS

1. Audit tenure does not affect audit delays in the property and real estate sector of the Indonesia Stock Exchange 2018-2022.
2. Audit opinion regarding audit delays affecting the property and real estate sectors listed on the Indonesia Stock Exchange 2018-2022.
3. Solvency does not affect audit delays in the property and real estate sector listed on the Indonesia Stock Exchange 2018-2022.
4. Company size positively influences audit delays in the property and real estate sector listed on the Indonesia Stock Exchange 2018-2022.

RECOMMENDATIONS

1. Improved Communication between Auditors and Management Establish clear communication protocols between auditors and company management to ensure a more efficient exchange of information and reduce the time required to complete audits.

2. Auditor Training and Development: Provide ongoing training programs for auditors to improve their technical and managerial skills, so they can complete audits more quickly and effectively.
3. Use of Information Technology: Adopt advanced audit software to automate the audit process, data collection and analysis, thereby speeding up audit completion time.
4. Better Planning Audits: - Implementation: deliver a more detailed and realistic audit plan, including better scheduling to avoid overlaps and delays.

ADVANCED RESEARCH

1. Variable deepening: Focus on certain variables that have not been explored in depth in previous research.
2. Diverse populations: Conduct research in various populations or contexts to see if the same results apply generally or if there are significant differences
3. Use of technology: Take advantage of the latest technologies, such as big data analysis or artificial intelligence, to expand the scope of analysis and increase the accuracy of results

REFERENCES

- Amalia, R., Indupurnahayu, & Azis, A.D. (2023). Pengaruh Profitabilitas, Solvabilitas, Auditor Switching dan Ukuran Perusahaan Terhadap Penyelesaian Audit (Audit Delay) (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di BEI Periode 2017-2021). *eCo-Fin*, 6(1) 29-38.
- Agista1, D.L., Zakaria, A., & Nasution, H. (2023) Pengaruh Audit Fee, Financial Distress, Dan Auditor Switching Terhadap Audit Delay. *Jurnal Akuntansi, Perpajakan dan Auditing*, 4(1), 50-63.
- Anggraeni, R.D., Hakim, M.Z., Samara, A., Rachelia, Regina, Tarissa, Algantya, V.Y. (2022) Pengaruh Ukuran Perusahaan, Solvabilitas Dan Opini Audit Terhadap Audit Delay Pada Sektor Transportation, Logistic And Deliveries Di Indonesia. *Akuntoteknologi : Jurnal Ilmiah akuntansi Dan Teknologi*, 14(2), 1-22.
- Butar, D.C.B., Mukti, A.H., & Sianipar, P.B.H. (2024) Pengaruh Return On Asset, Debt To Total Asset, Dan Opini Audit Terhadap Audit Delay (Studi Empiris Pada Perusahaan Sektor Consumer Cyclical Subsektor Consumer Service Yang Terdaftar Di Bursa Efek Indonesia Tahun 2019-2022). *SENTRI: Jurnal Riset Ilmiah*. 3(2) 843- 865.
- Gurning, R., Sirait, D.A.P., & Sebayang, M.M.(2023) Pengaruh Laba Rugi Operasi, DAR dan Opini Audit Terhadap Audit Delay. *Ejournal.unma*, 4(3), 334-346.

- Hakim, M.Z., Wiyanti, A.T., Hidayat, I., Pambudi, J.E., Abbas, D.S., & Alamsyah, S. (2022) Determinan Finansial Distress Pada Perusahaan Sektor Consumer Cyclical Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Ekonomi, Manajemen Pariwisata Dan Perhotelan*, 2(1), 470-475.
- Hakim, M.Z., Prayoga, A., Yahawi, S.H., & Abbas, D.S. (2022) Pengaruh Ukuran Perusahaan, Profitabilitas, Dan Solvabilitas Terhadap Audit Delay. *Competitive Jurnal Akuntansi dan Keuangan*, 6(1), 203-210.
- Herdiansyah, M.R., Abbas, D.S., Hidayat, I., & Hakim, M.Z. (2022) Pengaruh Fee Audit, Audit Tenure, Rotasi Audit Dan Ukuran Perusahaan Terhadap Kualitas Audit. *Jurnal Riset Ilmu Akuntansi*, 1(4), 121-134.
- Irianti, K.B., Samrotun, Y.C., & Wahyuningsih, E.M. (2022) Faktor penentu audit delay pada perusahaan sektor barang konsumsi di bei periode 2018-2020. *AKUNTABEL: Jurnal Akuntansi dan Keuangan*, 19(1), 135-142.
- Lestari, K.A.N.M., & Saitri P.W. (2017) Analisis Pengaruh Ukuran Perusahaan, Profitabilitas, Solvabilitas, Kualitas Auditor Dan Audit Tenure Terhadap Audit Delay Pada Perusahaan Manufaktur Di Bursa Efek Indonesia Periode 2012-2015. *Jurnal Manajemen & Akuntansi STIE Triatma Mulya*, 23(1), 01-11.
- Pingass, R.L., & Dewi, N.L. (2022). Pengaruh Financial Distress dan Opini Audit Terhadap Audit Delay. *Jurnal Akuntansi Universitas Jember*, 20(1), 63-77.
- Praptika, P.Y.H., & Rasmini, N.K. (2016) Pengaruh Audit Tenure, Pergantian Auditor Dan Financial Distress Pada Audit Delay Pada Perusahaan Consumer Goods. *E-Jurnal Akuntansi Universitas Udayana*, 15(3) 2052-2081.
- Putri, M.I., & Tumirin. (2022) Pengaruh Opini Audit, Fee Audit, Kesulitan Keuangan dan Efektivitas Komite Terhadap Audit Delay. *Journal of Cultural Accounting and Auditing*, 1(2) 72- 87.
- Said, S., & Khaerunnisa, A. (2021) Pengaruh Audit Tenure dan Pergantian Auditor terhadap Audit Delay pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia tahun 2016-2020. *YUME : Journal of Management*, 4(1) 543 – 551.
- Theo, P., Adik, A., & Harun, L. (2022). Pengaruh Profitabilitas Terhadap Harga Saham Pada Perusahaan Food And Beverage Di BEI. *Jurnal Ekonomi Manajemen Dan Bisnis (JEMB)*, 1(2), 111-119.
- Yustina, & Prasetyo, A.H. (2020). Kajian Faktor - Faktor Yang Mempengaruhi Ketepatan Waktu Pelaporan Keuangan Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Periode 2016 – 2018. *Jurnal Akuntansi*, 9(2), 48-72.