

## Audit Opinion and Profitability on Audit Delay with Company Size as a Moderating Variable

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### ABSTRACT

With firm size acting as a moderating variable, the aim of this study was to provide empirical evidence of the impact of audit opinion and profitability on audit delay. 25 manufacturing companies in the agricultural sector that were listed on the Indonesia Stock Exchange (IDX) in 2020–2022 served as the study's population. The company's annual financial statements are the source of the data. By using the purposive sampling method, the sampling technique produced 51 samples, or a sample of 17 companies with three years of observation. Using the SPSS 25 program, this study employs moderation regression analysis and multiple regression analysis techniques with the MRA test approach. The study's findings show that audit opinion has no bearing on audit delay, profitability has no bearing on audit delay, and company size has the ability to considerably mitigate the impact of both profitability and audit opinion on audit delay.

## **INTRODUCTION**

The financial report is one tool that is helpful in decision-making when evaluating and measuring the performance of the company. Users of financial reports require completed financial reports because they require the information. actual reports that are presented promptly. The characteristics of financial reports according to Financial Accounting Standards (SAK) which have been in effect since January 1 2017 in Indonesia are that they are easy to understand, relevant, reliable, and comparable. The value of information is useless if the financial reports presented are not timely and accurate, because Financial reporting promptness is crucial, particularly for businesses listed on the Indonesia Stock Exchange. The monetary reports issued by the company will provide benefits for investors in making decisions (Alfiani & Nurmala, 2020).

There are obstacles in submitting financial reports on time, namely that there are financial statements that a public accounting firm is required to audit. According to predetermined guidelines, auditors are in charge of auditing financial reports. Audit delay is the amount of time that passes between the end of the fiscal year and the publication of the financial report before the audit is completed. Since timeliness is one of the most crucial factors in demonstrating the relevance of information, delays in the publication of financial reports can have an impact on the reliability and relevance of the data contained therein. If there is an excessively long delay, financial reports that are supposed to offer information that can affect the decisions of users of financial reports may become less relevant. in publication (Bahri et al., 2018).

In the 2019 - 2021 period, we can see a pandemic event caused by COVID-19. But the income received by agricultural sector companies actually increased. This is because many people want to look for raw materials for their immune systems. According to data from the Department of Agriculture, agriculture is one of the sectors that has developed positively during the COVID-19 pandemic. All agricultural sectors grew by 1.75 percent during the pandemic. For example, according to CNBC Indonesia, PT Astra Agro Lestari Tbk (AALI) posted net profit growth in 2020 reaching 295% from IDR 833.09 billion. 211.12 billion in the same period last year. Referring to the financial report published by the IDX, this increase in net profit was accompanied by AALI's revenue which also increased from 7.79 percent to IDR 18.81 trillion from the previous year. According to Setiawan (2013), audited financial reports are those that have experienced an audit from an auditor. Whether big or small, every company must carry out an audit to check how the company implements a financial reporting system.

To reduce the inaccuracy of submitting audited financial reports, the Financial Services Authority (OJK) provides regulations for the publication of required financial reports for Issuers or Public Companies. Every issuer and public company listed on the Indonesian Stock Exchange is required by Regulation Number 29/POJK.04/2016 Article 7 paragraph 1 of the Financial Services Authority (OJK) to submit an Annual Report to the Financial Services Authority by the end of the fourth month or 120 days after the end of the financial year.. Businesses that fail to submit their financial reports on time will face administrative penalties, which include written warnings, fines, business activity

restrictions, business activity freezing, business permit revocation, approvals cancellation, and registration cancellation. In 2020, the Financial Services Authority (OJK) revised its regulations, extending the deadline for financial reports. June will mark the submission of the annual report, which is due by April 30 at the latest 30 or 180 days after the financial year ends. Research examining audit delay has been carried out by previous researchers, analyzing various factors, resulting in different results. Getting this audit opinion is very important for the company. The results of the audit provide a detailed picture of the balance sheet position and state of the company's accounting. Investors are very interested in audit opinions because they reflect the integrity of financial reports and reflect the company's image. Reporting the auditor's findings based on the process's conclusions is known as an audit opinion. The qualified and nonqualified auditor reports make up the dummy variable "auditor opinion" in this study. The method for determine this is, if the statement is inaccurate and the statement does not express an opinion, then it is classified as a mandatory statement. The audit opinion variable is given a value of one if the audit opinion meets the requirements and is given a value of zero if the audit opinion does not meet the requirements.

A company's profitability serves as a gauge of how well it is generating profits, which in turn improves the company's capacity to generate profits. Because they have to break good news to the public as soon as possible, more profitable companies need to audit financial reports more quickly. The Return On Asset (ROA) ratio level indicates profitability. This study employs return on assets, or ROA, because it is a more accurate indicator of a company's capacity to turn a profit and, consequently, of its ability to make use of its assets to do so. Research by Hiqma et al. (2021) and Rukmana et al. (2019), which demonstrates that profitability affects audit delay, supports this. This contrasts with studies by Saputra (2020) and Aprilliant et al. (2020), which find no relationship between profitability and audit delay. Thus, the purpose of this study is to examine how profitability affects audit delay.

This study examines the ability of company size to moderate audit opinion and profitability on audit delay, in addition to audit opinion and profitability. Company size is a moderating variable in this study. According to Ghozali (2018), a moderating variable is an independent variable that has the ability to either strengthen or weaken the relationship between the dependent or bound variable and other independent variables. Total assets and total sales are useful metrics for determining a company's size and so on which can describe the wealth owned by a company. Profitable companies will of course experience an increase in the total assets they own. This has resulted in increasingly extensive audit tests that must be carried out by auditors to ensure the accuracy and fairness of the figures presented in Pratiwi's (2018) financial reports. In comparison to smaller companies, the larger the company, the shorter the audit delay the company will encounter. This implies that because decision-makers rely on financial reports, larger businesses will have to submit their financial information more quickly. There are still a number of research gaps where the findings of the studies are inconsistent, based on the findings of earlier studies.

Company size can mitigate the impact of profitability on audit delay, according to research by Pratiwi (2018) and Syarli (2020). This contrasts with the findings of studies by Meidiyustiani & Febisianigrum (2020) and Anita (Anita & Cahyati, 2019), which found that company size was unable to mitigate the impact of profitability on audit delay.

The purpose of this study was to empirically demonstrate how audit opinion and profitability affect audit delay, with the moderating effect of company size.

## **LITERATURE REVIEW**

### ***Audit Delay***

According to Robbitasari, (2013) and Pawitri and Yadnyana (2017), The number of days from December 31, the closing date of the company's annual book, to the signing date of the audit report is known as the audit delay. The size, audit opinion, profitability, and age of the company are some of the factors that can affect the length of time it takes to complete an audit. According to Yuliyanti's (2011) research, a company's size positively affects how long an audit delay lasts. This is due to the fact that internal control improves with company size (Amani & Waluyo, 2016). Stated differently, an audit delay time will be shorter the larger a company is based on the value of its assets, and vice versa.

### ***Audit Opinion***

An auditor's report, in the words of Pawitri and Yadnyana (2017), is an auditor's statement or a statement regarding the company's financial reports following the auditor's review of the financial reports. Auditors use audit reports to communicate their conclusions to parties connected to the audited financial reports (Mulyadi, 2011). We can draw the conclusion that an auditor frequently uses an audit opinion to compile a number of findings regarding financial reports in order to assess the financial statements' fairness before presenting them in the form of a written report.

### ***Profitabilitas***

Profitability is the business's capacity to turn a profit on its own capital as well as from asset sales (Daenta, 2006). When a company receives good news, it will report it right away and make every effort to deliver it as soon as possible. In order to quickly inform investors and other interested parties of their progress, companies that can turn a profit will typically endure shorter audit delays. Return On Assets (ROA) is the indicator used in this research to assess a company's profitability because (1) it is all-inclusive and can be used to gauge the degree of capital use, product level, sales level, and measure the performance efficiency of each division, (2) can be used as a control function and planning function.

### ***Company Size***

The total assets that a company possesses are typically used to calculate its size (Kasmir, 2010). Adiraya (18) claims that larger businesses complete their audits faster than smaller ones. There are various reasons for this, but one of the

main ones is that managers of big businesses usually have an incentive to shorten audit delays because investors and government regulators closely watch these businesses. The information in the financial statements worries these parties a great deal. Armansyah and Kurnia (2015) state that the size of the company could aid in the audit's completion. Another way to gauge the size of a company is to look at the final number, which is the value of all assets divided by their natural logarithm. The greater the growth of the company's assets, the more capital it will raise from various investors.

### ***The Influence of Auditor's Opinion on Audit Delay***

Research (Wijayanti, 2014) indicates that there is a negative correlation between auditor opinion and audit delay. This implies a shorter audit delay in the event that the company receives an unqualified opinion. This is in line with studies (Fauziah, 2016) that demonstrate the substantial impact of audit opinions on audit delay. Businesses that obtain unqualified opinions through qualified opinions will eventually face audit delays that are longer in duration. This is because the audit will take longer than anticipated because the auditor must bargain with the client, confer with more senior auditor partners or technical staff members, and extend the audit process.

*H1: Audit opinion influences audit delay*

### ***The Effect of Profitability on Audit Delay***

In this study, profitability is linked to the effective use of resources and assets during operations. High-rate-of-return businesses typically release their financial data right away, allowing the market to take advantage of their profits right away. According to research (Mawardi, 2017; Natonis & Tjahjadi, 2019; Sari & Priyadi, 2016), declining profitability will be a sign that the company can finish its audit report faster. This suggests that when higher returns on equity are realized, they will be distributed to investors more rapidly. A company's audited financial reports are a valuable resource for prospective investors to learn about the company's financial health. As a result, profitability has a considerable and detrimental impact on audit delay.

*H2: Profitability influences audit delay*

### ***Company Size Moderates the Effect of Audit Opinion on Audit Delay***

The auditor's opinion can have a greater impact on audit delay depending on the size of the company (Anita & Cahyati, 2019). This fits with the theory that big businesses will expedite the public release of their financial reports if they receive an unqualified opinion since it will benefit the market. However, because auditors need time to explain their reasoning to management, large companies that receive opinions other than unqualified opinions will postpone filing their financial reports.

*H3: Company size is able to moderate the influence of audit opinion on audit delay*

### ***Company Size Moderates the Effect of Profitability on Audit Delay***

The value of the assets a company owns determines its size, providing information about how big or small the company is. The company's audit delays will be shorter the more profitable the company is. Comparatively speaking to smaller companies, the larger the company, the shorter the audit delay will be. This implies that because decision-makers rely on financial reports, larger businesses will have to submit their financial information more quickly. On the other hand, a smaller company's lower profitability level indicates that the business is having trouble finishing audit reports on schedule. According to research by Pratiwi (2018) and Syarli (2020), company size can moderate profitability on audit delay, which lends support to this. In light of this justification, the research's hypothesis is:

H4: Company size is able to moderate the effect of profitability on audit delay

Based on the explanation that has been described, the research model is described as follows:

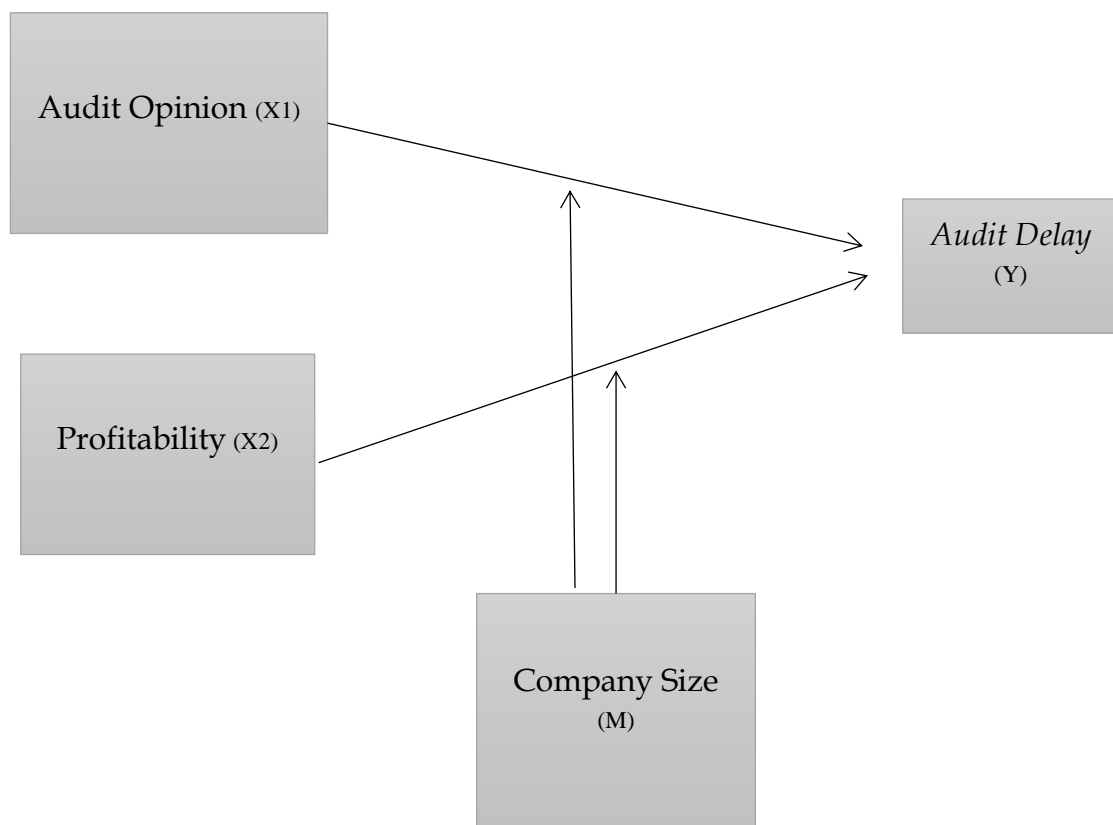


Figure 1. Research Model

**METHODOLOGY**

*Type of Research*

This is a kind of basic research where the goal is to increase knowledge and comprehension about a fascinating phenomenon and develop theories based on the findings of the study. Utilizing the quantitative method is the research approach. The secondary data used is information found in the financial reports of manufacturing companies in the agricultural sector that are listed on the Indonesia Stock Exchange (BEI) for the years 2020 to 2022.

*Variable Operationalization*

The following is a table of operationalization of research variables:

Table 1. Definition and Measurement of Variables

<b>Variabel</b>	<b>Measurement</b>	<b>Scale</b>
Audit Delay (Devi & Wati, 2021)	Audit Delay = Audit Report Date - Closing Date of the Fiscal Year	Ratio
Audit Opinion (Pawitri & Yadnyana , 2015)	Audit Opinion = opinion other than reasonable without exception, this variable is measured with a dummy code 0. And for a reasonable opinion without exception is measured by the dummy code 1.	Nominal
Profitability (Rukmana et al., 2019)	ROA = Profit After Tax X 100% Total Assets	Ratio
Company Size (Saputra, 2020)	Company Size = Ln ( Total Assets )	Ratio

Sumber : (Devi & Wati, 2021) , (Saputri, 2012) , (Rukmana et al., 2019) dan (Saputra, 2020)

*Population and Sample*

All agricultural subsector service companies listed on the Indonesia Stock Exchange (BEI) for the 2020–2022 period comprise the population of this study. Purposive sampling was used to select the sample, which means that specific criteria were established in order to meet the needs of the study. The investigators arrived at the conclusion that the IDX-registered agricultural sector companies and those that released financial reports in a sequential manner between 2020 and 2022 were the selection criteria for the study sample. These standards allowed for the acquisition of 51 data samples.

Table 2. Purposive Sampling

No.	Kriteria	Jumlah
1.	Agricultural sector companies listed on the Indonesia Stock Exchange in 2020-2022	25
2.	Agricultural sector companies that do not publish financial reports consecutively on the Indonesia Stock Exchange for 2020-2022	(6)
3.	Companies that experience consecutive losses in 2020-2022	(2)
4.	Companies that can be sampled	17
5.	Number of research data samples (17x3)	51

Source : Data processed in 2023

All agricultural subsector service companies listed on the Indonesia Stock Exchange (BEI) for the 2020–2022 period comprise the population of this study. Purposive sampling was used to select the sample, which means that specific criteria were established in order to meet the needs of the study. The investigators arrived at the conclusion that the IDX-registered agricultural sector companies and those that released financial reports in a sequential manner between 2020 and 2022 were the selection criteria for the study sample. These standards allowed for the acquisition of 51 data samples. WAV

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_1X_3 + b_5X_2X_3 + e$$

$$AD = a + b_1OP + b_2ROA + b_3(OP.UP) + b_4(ROA.UP) + e$$

Keterangan:

Y	= Audit Delay
a	= Constants
b1, b2, b3, b4, b5	= Regression Coefficient
X1	= Audit Opinion
X2	= Profitability
X3	= Company Size
X1X3	= Interaction between Audit Opinion and Company Size
X2X3	= The Interaction between Profitability and Company Size
e	= Error Term (residual)

**RESEARCH RESULT AND DISCUSSION**

Table 3. Descriptive Statistical Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
AUDIT OPINION	51	,00	1,00	,9412	,23764
PROFITABILITY	51	,00	836,00	106,1373	160,08685
COMPANY SIZE	51	25,00	31,00	29,1373	1,45629
AUDIT DELAY	51	48	148	85,59	25,663
VALID N	51				

Source: Secondary data processed

An analysis that gives a summary of the data in terms of the minimum, maximum, mean, and standard deviation values is known as descriptive statistical analysis. Table 3 displays the findings of the descriptive analysis for audit opinion, audit delay, profitability, and company size. Based on 51 research observations, statistical tests' results indicate that the variables' standard deviation values for audit delay, audit opinion, profitability, and company size are less than their respective averages. A lower standard deviation value suggests that the variance is manageable or the data is homogeneous.

Heteroscedasticity, autocorrelation, multicollinearity, and normality tests are examples of traditional assumption tests. The data under test is considered normally distributed since the Kolmogrov-Smirnov value indicates that the Asymp. Sig. (2-tailed) 0.094, which is greater than the level of significance of 0.05, according to the results of the normality test. When both moderating variables and independent variables exhibit a tolerance value of at least 0.1 and a VIF value of no more than 10, the multicollinearity test yields a value of less than 10.00 for the VIF and a tolerance value of greater than 0.100, indicating the absence of multicollinearity symptoms. The Durbin-Watson (DW-test) autocorrelation test yields a d value of 1.6754. The autocorrelation test value is  $1.4273 < 1.6754 < 2.3246$ , indicating that there is no autocorrelation in this study. It is possible to conclude that the regression model lacks heteroscedasticity because the Spearman's rho test heteroscedasticity test indicates that all variables have a significance value of  $> 0.05$ .

0.028 is the adjusted R2 value. This indicates that the correlation between audit opinion and profitability is 2.8% before moderation and has an established r square value of 0.306 following moderation. Accordingly, the variables that determine the audit opinion (X1) and profitability (X2) have a 30.6% influence on the audit delay (Y). Consequently, it can be said that the influence of the audit opinion and profitability variables on audit delay can be strengthened by using the company size variable (M) as a moderation variable. The percentage increased from 2.8% to 30.6% as proof of this.

Table 4. Summary of Hypothesis Test Results

Hypothesis	Hypothesis Statement	$\beta$	Sig	Result
H1	Audit opinion affects audit delay	,34	,356	Rejected
H2	Profitability affects audit delay	-,121	,403	Rejected
H3	Company Size moderates the influence of audit opinion on audit delay	24,254	,047	Accepted

H4	Company Size moderates the effect of Profitability on audit delays	-14,921	,029	Accepted
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Source: Secondary data processed

### ***The Influence of Audit Opinion on Audit Delay***

The results of the hypothesis testing show that the regression coefficient is 0.34 and the probability value (p-value) is higher than the significance value ( $0.356 > 0.05$ ). This demonstrates that the audit opinion variable has a favorable and negligible impact on the audit delay of manufacturing companies in the agricultural sector that are listed between 2020 and 2022 on the Indonesia Stock Exchange. This indicates that even though audit opinion delay has not demonstrated a significant influence, audit opinion influence still has a positive impact on audit delay.

One way to evaluate the quality of financial report information is by using the auditor's audit opinion. The principal (investor) uses this information as a tool for making decisions based on the type of audit opinion the auditor provides regarding the accuracy of the financial reports released by the company. This kind of unqualified opinion has a shorter audit lead time. The reason for this is that the auditor's process in examining the financial reports did not find any material problems that had to be discussed with the company. Acceptance of the audit opinion generally results in an audit delay of less than 90 days (Ameraldo et al., 2021). On the other hand, a qualified opinion and an adverse opinion require additional procedures to resolve discovered exceptions, discussions, and negotiations with company management to resolve existing problems. Based on signaling theory, Investors use the audit opinion the company receives to determine whether applicable accounting principles were followed in the preparation of the financial reports, which are used as a tool to measure performance. The test's findings corroborate those of studies by Yanthi et al. (2020) and Armansyah & Kurnia (n.d.), which show that audit opinion has no discernible impact on audit delay.

### ***The Effect of Profitability on Audit Delay***

According to the results of the hypothesis test, the regression coefficient is -0.121 and the probability value (p-value) is higher than the significance value (0.403). This demonstrates that the profitability variable has a negative and negligible impact on the audit delay of manufacturing companies in the agricultural sector that are listed between 2020 and 2022 on the Indonesia Stock Exchange. This indicates that, despite the fact that profitability has not

demonstrated a strong influence, it nevertheless has a negative impact on audit delay.

Considering the downward trajectory of the research relationship, it reflects that an increasing level of profit growth can reduce the level of audit delays carried out by the company. This shows that more profitable companies tend to experience shorter audit delays. The occurrence of audit delays in profit growth occurs if the growth process is not very large, especially if the company experiences losses. So, if there is a profit growth that is considered reasonable, the process of publishing financial reports needs to be accelerated as a strategy to show the company's performance as expected by the principal (investor) so that management can be trusted to manage the company for the long term. The tendency of management to delay or not be on managers will typically submit financial reports more quickly if the company is profitable and its profit growth rate is low. This is because managers will be working to maximize profits rather than minimize losses (Lisa, 2015). The test's results corroborate those of studies by Saemargani & Mustikawati (2015) and Apriyani & Rahmawati (2017), which found no discernible relationship between profitability and audit delay.

#### ***The Influence of Audit Opinion on Audit Delay Moderated of Company Size***

According to Table 4, which presents the research findings analyzed using Moderate Regression Analysis (MRA), the regression coefficient for company size is 24.254 and the significant p-value is 0.047. The obtained p-value is less than the significance threshold of 0.05. Thus, the influence of audit opinion on audit delay, which is moderated by company size, is the third hypothesis, and it is accepted. The study's findings indicate that the interaction of audit opinion and company size on audit delay is significantly and favorably correlated. This indicates that the impact of audit opinion on audit delay is amplified by the size of the company.

Big businesses typically submit their financial reports faster and more accurately. Despite its size, the company is known for its high volume and complex transactions. The company's resources, which include a larger staff and an updated accounting system, can help overcome this and make the audit work process more productive and efficient. It does not, however, preclude the possibility that businesses with value-small capitalization will timely release financial reports due to the volume of transactions is not complex with good internal control and capable management performance, making the audit delay process shorter (Asmedi, 2022). Based on signaling theory, receiving an audit opinion with an unqualified opinion is a positive signal for investors, resulting in shorter audit delays and faster issuance of financial reports.

#### ***The Effect of Profitability on Audit Delays Moderated by Company Size***

The research results indicate that the fourth hypothesis, "The Effect of Profitability on Audit Delay which is Moderated by Company Size," is accepted. The interaction between company size and audit opinion on audit delay is found to be significant and negative, indicating that company size strengthens the influence of profitability on audit delay. The results of this research, when

analyzed using Moderate Regression Analysis (MRA) as presented in Table 4, show that company size has a significant p-value of 0.029 and a regression coefficient of -14.921. The p-value results are lower than the significance level of 0.05.

The size and profitability of the company determine the financial report audit process based on test results. Because of the high level of company size and profits obtained, there is a negative interaction result between company size and profitability, which results in shorter audit delays. Due to stringent oversight by stakeholders, including investors, commissioners, and the government, companies with significant capitalization will finish the audit process later than expected (Prameswari et al., 2015). Low profitability or losses are the basis for the longer audit delay process, which is based on the auditor's justifications for exercising caution during the audit. On the other hand, profitable businesses don't need to deceive investors in order to get them to invest their money, and they won't put off filing financial reports because, according to signaling theory, a company's capacity to boost profits is a sign that all shareholders will benefit (Simatupang et al., 2018)

## **CONCLUSIONS AND RECOMMENDATIONS**

The purpose of this study is to examine how audit profitability and audit opinion variables relate to audit delay. One moderating factor for audit delay is the size of the company. First, the influence of audit opinion has a positive and negligible effect on audit delay, according to the test results with the aid of IBM SPSS 25 statistical software and discussion. Secondly, there is a negligible and adverse impact of profitability on audit delay. Third, there is a positive moderating effect of company size on the association between audit opinion and audit delay. Fourth, the association between profitability and audit delay may be adversely moderated by the size of the company.

Future researchers should take into account other industries or use all of the companies listed on the IDX as samples in their research, according to recommendations for additional study. In addition, additional research can reveal the audit delay phenomenon by adding or removing other research variables, leading to the acquisition of new research findings.

## **ADVANCED RESEARCH**

In writing this article the researcher realizes that there are still many shortcomings in terms of language, writing, and form of presentation considering the limited knowledge and abilities of the researchers themselves. Therefore, for the perfection of the article, the researcher expects constructive criticism and suggestions from various parties.

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