

## Determinant Factors of Audit Delay: Evidence on Jakarta Islamic Index (JII)

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**Abstract:** *This study aims to analyze the factors that influence audit delay. The method used in this research is to use descriptive analysis with a quantitative approach in the sampling technique using purposive sampling and based on predetermined criteria there are 10 companies with a period of 5 years or as much as 50 data. The statistical test tools used in this study are descriptive statistical analysis, classical assumption test, multiple linear test, coefficient of determination analysis ( $R^2$ ) and hypothesis testing using the  $t$  test and  $f$  test. The results showed that partially company size, audit opinion and profitability using return on assets had no significant effect on audit delay. Simultaneously, it shows that company size, audit opinion and profitability together have no significant effect on audit delay with the results of the coefficient of determination test ( $R^2$ ) the  $R$  square value is 0.129 or 12.9%, meaning that the three variables are only able to influence audit delay only by 12.9% and 87.1% by other factors.*

**Keywords:** *audit opinion, audit delay, company size, return on asset, company size*

### 1. Introduction

The development of the business world causes corporate companies to compete to become multinational companies so that each company needs to make efforts to develop its business (Pizzini et al., 2015). One of the ways that can be done to be able to develop its business is to obtain a source of funding where one of the several ways that the source of funds can be fulfilled is by investing or by issuing shares owned by each company to outside parties which are often referred to as go public companies (Devina, 2019).

Companies going public can join several indexes available on the Indonesia Stock Exchange (IDX). One of them is the Jakarta Islamic Index (JII). However, companies are required to publish financial reports that meet the general terms and conditions of the law that have been determined beforehand and record their shares before being traded on the capital market. The quality of information from a financial report that has good criteria is easy to understand by users of financial statements even though these users do not understand the

economy, the information is financial statement information that must be relevant and information can be said to be relevant if it has predictive value and is timely (Ebang et al., 2020).

The quality of the company's financial statements certainly has the intervention of the auditor as the party who checks the reliability of the company's financial statements (Tjeng & Nopianti, 2021). So that every company needs to improve the quality of auditors so that they can produce an audit report that is reliable, reliable, relevant and timely (Sarapaivanich et al., 2023).

Audit delay is the time span required to total the autonomous review report required by the reviewer (Christiane et al., 2022). Audit delay is the time span between the closing date of the budgetary year, December 31, and the date the review supposition is issued within the review report. The shorter the time span between the conclusion date of the financial year and the date of distributing the budgetary articulations, the more noteworthy the benefits gotten by clients of money related explanations and bad habit versa, where this delay will empower the uncertainty of a choice within the money related articulations (Witono & Yanti, 2019).

The next factor is audit opinion, audit opinion is an assessment made by an independent auditor on the financial statements he audits. For every company that gets a qualified opinion, it tends to have a long audit delay because logically it is said that auditors need time and effort to find audit procedures when informing audit qualifications (Ebang et al., 2020: 143). In Ebang's research (2020) and (J. R. A. Putri, 2020) shows the result that the audit opinion indicator shows no effect on audit delay. Meanwhile, research conducted by (Wulansari, 2021) shows the result that audit opinion has a significant effect on audit delay.

The profitability of a company can be seen from the income statement which reflects the performance of a company in one period (Saleh et al., 2010). Companies that have high profitability are good news for the company so that the company will accelerate the submission of financial reports and vice versa if it is bad news it will delay submitting the audit report. So the higher the company's profitability, the shorter the audit delay (Reichenbach et al., 2019). According to research Setiawan (2013) profitability factors have a significant effect on audit delay, while in research (R. A. Putri et al., 2022) states that the result of the effect of profitability on audit delay is that it has no effect.

In this study refers to research conducted by previous researchers, it's just that the difference in this study with previous research is the research object used using companies listed on the Jakarta Islamic Index (JII) unlike most of the research objects are companies listed on the Indonesia Stock Exchange (IDX). Then the research year conducted was 2018-2022 and the independent variables used in this study were company size, audit opinion and profitability. This

discussion is very interesting at this time in a modern era that uses technology to carry out audits whether there is still audit delay in auditing a company which is an important role for all interested aspects.

## 2. Research Method

The research method used by researchers in this study is to use descriptive analysis methods with a quantitative approach. The data source in this study is secondary data in the form of financial reports and yearly audit reports from each company listed on the Jakarta Islamic index (JII) for the 2018-2022 period which can be accessed at [www.idx.co.id](http://www.idx.co.id).

The population used in this study is the annual financial statements of companies listed on the Jakarta Islamic Index (JII) in the 2018-2022 period. The research sample used in this study includes companies listed on the JII in the 2018-2022 period. In determining the sample, it was carried out using purposive sampling method.

In this study, the data analysis technique used was to use quantitative descriptive methods using SPSS. The types of tests used in the research were carried out with statistical analysis techniques consisting of descriptive analysis, classical assumption tests, multiple regression analysis and hypothesis testing.

## RESULT AND DISCUSSION

### 3.1 Research Result

#### 3.1.1 Descriptive Statistical Analysis

The following are the results of descriptive statistical analysis of the data used in this study:

**Table 2 Descriptive Statistical Analysis Results**

	Descriptive Statistics				
	N	Minimum	Maximum	Mean	Std. Deviation
Company Size	50	30.52948	33.25570	31.6238826	.85298539
Audit Opinion	50	0	1	.92	.274
Profitability (ROA)	50	.55	46.66	12.3834	9.69900
Audit delay	50	29	148	74.54	27.259
Valid N (listwise)	50				

Source: *IBM SPSS Statistics Output Data 26 version* (Data processed, 2023)

Based on table 2, it is known that the total number of data in this study is 50 objects (N) analyzed from 2018-2022 with a research sample of 10 companies that have registered their shares in the Jakarta Islamic Index (JII). The results of these descriptive statistics show that the standard deviation value is smaller than the average value (mean) so this shows that the average value can be used as a representation of the entire data.

Based on table 2 above, it shows that the minimum value of the Company Size variable is 30.52948 which occurred at PT Kalbe Farma Tbk in 2018, while the maximum is 33.25570 which occurred at PT Telkom Indonesia Tbk in 2021. The average value of the company size variable is 31.6238826 with a standard deviation value of 0.85298539.

The results of descriptive analysis of the audit opinion variable show that the minimum value is 0 which occurred at PT Aneka Tambang Tbk in 2019 and 2020, PT Bukit Asam Tbk in 2018 and at PT Unilever Indonesia Tbk in 2019, while the maximum value is 1 which occurred in almost all companies except for the company mentioned in the company that has the previous minimum value. The average value of the audit opinion variable is 0.92 and the value of the standard deviation is 0.274.

Furthermore, the results of descriptive analysis of the Profitability (ROA) variable seen from table 4.3 show that the minimum value of Profitability (ROA) of 0.55% occurred at PT XL Axiata Tbk in 2020, while the maximum value shows 46.55% which occurred at PT Unilever Indonesia Tbk in 2018. Then the average value of profitability (ROA) in companies listed on the JII for the 2018-2022 period was 12.3834 and the standard deviation value was 9.69900.

Based on the results of the analysis of the audit delay variable, the overall average time required by companies listed on the JII during the 2018-2022 period in completing their audit reports was 74 days. Regarding the fastest time in completing the audit, it was 29 days conducted by PT Unilever Indonesia Tbk in 2019. While the longest time in completing the audit report was for 148 days conducted at PT. Charoen Pokphand Indonesia Tbk in 2020.

### 3.1.2 Normality Test

Testing with the One Sample Kolmogorov-Smirnov Test technique with the results showing the following:

**Table 3 One Sample Kolmogorov-Smirnov Test Results**

One- Kolmogorov-Smirnov Test		Unstandardized Residual
N		50
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation Sample	25.43489722
Most Extreme Differences	Absolute	.112
	Positive	.112
	Negative	-.058
Test Statistic		.112
Asymp. Sig. (2-tailed)		.161c

Source: *IBM SPSS 26 Version Output Data* (Data processed, 2023)

Based on table 3 diatas we can see that the significant value is 0.161, according to the data above because it has a significant value of 0.161 which is greater than 0.05 ( $0.161 > 0.05$ ), the residual data in this study shows that it can be assumed to be normally distributed and the regression mode of this study can proceed to further testing and fulfills the assumption of normality.

### 3.1.3 Multicollinearity Test

The results obtained from the muticollinearity test are as follows:*Table 4 Multicollinearity Test Results*

		Coefficients <sup>a</sup>	
Model		Collinearity Statistics	
		Tolerance	VIF
1	Company Size	.771	1.297
	Audit Opinion	.936	1.069
	Profitability (ROA)	.817	1.224

Source: *IBM SPSS Statistics 26 Version Output Data* (Data processed, 2023)

Judging from the above results, it can be said that the regression model used in this study does not show multicollinearity. So, the data in this study can be used.

### 3.1.4 Multicollinearity Test

In this scatterplot test, it can be confirmed again with the Glejser test to ensure that the resulting graph is reliable. So, here are the results of the Glejser Test:*Table 5 Glejser Test Results*

		Coefficients <sup>a</sup>				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	-15.389	99.300		-.155	.878
	Company Size	.999	3.144	.053	.318	.752
	Audit Opinion	4.722	8.883	.080	.532	.598
	Profitability (ROA)	-.085	.269	-.051	-.315	.754

Source: *IBM SPSS Statistic 26 Version Output Data* (Data processed, 2023)

Judging from table 5 above, it shows that the results of the glejser test show a significant level of company size of 0.752. Then the significant level of audit opinion is 0.598 and the significant level of profitability (ROA) is 0.753. This shows that the significant level of the three independent variables  $> 0.05$ .

So, from that it means that the regression model used in this study is homoscedasticity or free from heteroscedasticity.

### 3.1.5 Multiple Linear Regression

Linear regression test using multiple variables is carried out to assess and test how much influence the independent variable has on the dependent variable, as well as the direction of the relationship between the two.

**Table 6 Multiple Linear Regression Test Results**

Model	Coefficients <sup>a</sup>				
	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
1 (Constant)	-105.633	158.132		-.668	.507
Company Size	5.924	5.007	.185	1.183	.243
Audit Opinion	1.152	14.146	.012	.081	.935
Profitability (ROA)	-.664	.428	-.236	-1.552	.128

Source: *IBM SPSS 26 Version Output Data* (Data processed, 2023)

Judging from table 6 above shows that the results of multiple linear regression tests carried out with the help of IBM SPSS 26 Version, so as to obtain the following equation:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

$$\text{Audit delay} = -105.633 + 5.924 (\text{Company Size}) + 1.152 (\text{Audit Opinion}) - (-0.664) (\text{Profitability})$$

The constant value (a) is -105.633 which indicates that if the state of the dependent variable has not been influenced by the independent variable independent variable. When without the variable company size (X1), audit opinion (X2) and profitability (X3), the *audit delay* can reach -105.633.

The company size coefficient is 5.924, indicating that each company size that increases by 1 time will be followed by an increase in the audit delay value of 5.924 and for other variables to remain constant.

The audit opinion coefficient has a value of 1.152, this indicates that each unit increase in the audit opinion variable by 1 time will be followed by an increase in the audit delay value of 1.152 and other variables remain constant.

The profitability coefficient using Return on assets has a value of -0.664, this indicates that every time there is a decrease in the profitability variable (ROA) by 1 time, it will be followed by a decrease in the audit delay value of -0.664 and for other variables fixed.

### 3.1.6 Determination Coefficient Test

The results of data processing in this study show the following results:

**Table 7 Test Results of the Coefficient of Determination (R<sup>2</sup>)**

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.360 <sup>a</sup>	.129	.073	26.251

Source: IBM SPSS 26 Version Output Data (Data processed, 2023)

Based on table 7 shows that the R Square obtained is 0.129. This result means that the audit delay variable can be explained by the efficiency of company size, audit opinion and profitability (ROA) only by 12.9% while it is influenced by other variables that are not analyzed in this study is 87.1%.

### 3.1.7 Partial Test (T Test)

The results carried out were assisted by the IBM SPSS 26 Version program and showed the following results:

**Table 8 Partial Test Results (T Test)**

Coefficients <sup>a</sup>						
Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	-105.633	158.132			-.668	.507
Company Size	5.924	5.007	.185		1.183	.243
Audit Opinion	1.152	14.146	.012		.081	.935
Profitability (ROA)	-.664	.428	-.236		-1.552	.128

Source: IBM SPSS 26 Version Output Data (Data processed, 2023)

The results of the Partial Test (t) in table 8 above show that the tcount value of Company size is 1.183 and the t<sub>table</sub> is 2.012. So, tcount 1.183 < t<sub>table</sub> 2.012 with a significance level of Company size of 0.243 which value exceeds 0.05 (0.243 > 0.05). Thus it can be concluded that the results of this t test company size has no significant effect on audit delay, which means that H<sub>0</sub> is accepted and H<sub>a</sub> is rejected.

Then the t test results seen from table 4.12 above show that the tcount value of audit opinion has a value of 0.081 with a t<sub>table</sub> of 2.012, then, tcount 0.081 < t<sub>table</sub> 2.012 with a significant level of 0.935 which value exceeds 0.05 (0.935 > 0.05). Thus it can be concluded regarding the partial test results (t) that the audit

opinion variable has no significant effect on audit delay, which means that  $H_0$  is accepted and  $H_a$  is rejected.

The partial test results (t) seen from table 8 show the results that the  $t_{count}$  of the profitability variable (ROA) is -1.552 with a t table of 2.012 then,  $t_{count} -1.552 < t_{table} 2.012$  with a significance level of 0.128 which value exceeds 0.05 ( $0.128 > 0.05$ ). Thus it can be concluded that regarding the partial test results (t) the profitability variable (ROA) has no significant effect on audit delay, which means that  $H_0$  is accepted and  $H_a$  is rejected.

### 3.1.8 Simultaneous Test (F Test)

The simultaneous test or f test used in the study has the aim of finding the effect of  $X_1$ ,  $X_2$  and  $X_3$  on  $Y$  or knowing the effect of the independent variables combined on the dependent variable. The simultaneous test results show the following results:

**Table 9 Simultaneous Test Results (F Test)**

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4708.654	3	1569.551	2.278	.092 <sup>b</sup>
	Residuals	31699.766	46	689.125		
	Total	36408.420	49			

Source: IBM SPSS 26 Version Output Data (Data processed, 2023)

Based on the results of the F test output using the IBM SPSS 26 Version program as in table 4.13, the  $F_{count}$  value obtained from the three independent variables consisting of company size, audit opinion and profitability is 2.278 and  $F_{table}$  of 2.802, where  $f_{count} 2.278 < F_{table} 2.802$  with a significance level of 0.092 which means greater than 0.05 ( $0.092 > 0.05$ ). With this, it can be concluded that the results of the simultaneous test (f test) Company Size, Audit Opinion and Profitability simultaneously have no significant effect on Audit delay.

## 3.2 Discussion

### 3.2.1 Company Size on Audit Delay

Based on research that has been conducted by conducting several tests with results showing that the  $t_{hitung}$  value of company size on audit delay is 1.183 with a significant level value of 0.234. With  $t_{table}$  of 2.012, this means that  $t_{count} 1.183 < t_{table} 2.012$  or a significant value of  $t_{count} 0.234 < \alpha 0.05$ . Thus,  $H_0$  in this study is accepted and  $H_a$  is rejected, company size individually has no significant effect on audit delay.

Due to the procedures carried out in the auditing process, be it a small company or a large company. The existence of IAI regulations regarding auditing standards, auditors are strongly required to carry out their audits in accordance with procedures that have been determined for both companies that have large and small total assets and auditing procedures will remain the same

so that it will not make a difference in the completion time. In accordance with OJK Regulation No. 44 / PJOK.04 / 2016 article 7, annual financial reports must submit financial reports no later than 90 days from the closing date of the book. So that this requires every company, whether a large or small company, to potentially submit these financial reports.

### 3.2.2 Audit Opinion on Audit Delay

Based on the results of research that has been carried out with various analytical tests in this study, it shows that the  $t_{count}$  value of the audit opinion variable on audit delay is 0.081 and  $t_{tabel}$  of 2.012, then  $t_{count} 0.081 < t_{tabel} 2.012$  with a significant level of 0.935 which means that the value exceeds 0.05 ( $0.935 > 0.05$ ), it draws the result that the audit opinion variable individually does not affect audit delay. So that  $H_0$  in this study is accepted and  $H_a$  is rejected.

This means that it contradicts the theory Ebang et al., (2020) For every company that gets a qualified opinion tends to have a long audit delay because logically it is said that auditors need time and effort to find audit procedures when informing audit qualifications and vice versa. It's just that according to the results of this study which show that audit opinion has no significant effect on audit delay. This shows that the results of the opinion given by the independent auditor, be it a qualified opinion or an unqualified opinion, indicate that the auditor uses the same procedures in the auditing process (Musah et al., 2023). The auditor will carry out the audit process professionally so that whatever type of audit opinion is stated will not have an effect on audit delay or the length of time for auditing.

### 3.2.3 Profitability on Audit Delay

The results of research that has been done through several tests show that the results of the profitability variable using return on assets (ROA) show the results of the  $t_{count}$  value of -1.552 and  $t_{table}$  . it shows that the  $t_{count}$  of the  $t_{table}$  2.012 ( $t_{count} -1.552 < t_{table} 2.012$ ). With a significance level of 0.128 which is greater than  $\alpha$  0.05 ( $0.128 > 0.05$ ).

### 3.2.4 Company Size, Audit Opinion and Profitability on Audit Delay

The results of research that has been carried out through several tests show that the results of the company size, audit opinion and profitability variables on audit delay case studies in companies listed on the Jakarta Islamic Index (JII) 2018-2022 period. Thus showing the results of the  $F_{count}$  value of 2.278 and  $F_{tabel}$  2, 802. This shows that  $F_{count} 2.278$  is greater than  $F_{table} 2.278$  ( $F_{count} 2.278 < F_{table} 2.802$ ) with a level of significance value  $f_{count}$  of 0.096 or 9.6% greater than  $\alpha$  0.05. Thus it can be interpreted that the variables of company size, audit opinion and profitability using return on assets simultaneously do not affect the audit delay variable. Then the results of the coefficient of determination test ( $R^2$ ) show an R square value of 0.129 or equal to 12.9%. So with the results of the R

square value, it can be interpreted that company size, audit opinion and profitability using return on assets are only able to simultaneously influence the audit delay variable by 12.9%.

#### 4. CONCLUSION

The results of the analysis of the company size variable (X1) show that partially there is no significant effect on audit delay (Y) in companies listed on the Jakarta Islamic Index (JII) for the period 2018-2022. The audit opinion variable (X2) shows that partially there is no significant effect on audit delay. The profitability variable using return on assets (X3) shows that partially it has no significant effect on audit delay. The variable company size (X1), audit opinion (X2) and profitability (X3) using return on assets shows that simultaneously has no significant effect on audit delay (Y).

This study has limitations so that the authors provide recommendations for future researchers to conduct more in-depth research related to audit delay by adding other independent variables, then increasing the research period considering that the period carried out in this study is quite short so that with the addition of a longer time span, it can obtain more accurate results and be able to strengthen the results of research that has been done by previous researchers, and expanding the research object not only in the JII but can also take objects from JII70, ISSI, IDX MES BUMN 17, IDXSHARGOW or wider than that because researchers realize that the objects used in this study are very limited.

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