www.bircu-journal.com/index.php/birci
Budapest International Research and Critics Institute-Journal (BIRCI-Journal)
Humanities and Social Sciences
ISSN 2615-3076 Online)
ISSN 2615-1715 (Print)
Budapest Institute

Factors Affecting Audit Delay in Manufacturing Companies

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Abstrac

The pupose of this study is to find out the extent to which the variables of Company Size, Profitability, Audit Opinion, Company Age, Solvency, and Audit Committee are related to Audit Delay. Population data taken from manufacturing service companies listed the IDX in 2017-2019. The sample was taken using a purposive sampling technique, using a sample of 37financial reports. The technique for data analysis used linear moderation regression analysis using the SPSS 24 program. Where there is a time diffrence between the financial statements and the audit date, it can indicate the length of time in the settlement audit period.

Keywords
company size; profitability; audit opinion; company age; solvency; audit committee; audit delay

I. Introduction

The need for information available in the company's financial statements is very important in economic development. The value of the usefulness of the information contained in the financial statements will be valuable, if presented accurately and appropriatelytime, which is available when needed by users of financial statements. The value of the timeliness of financial reporting is an important factor for the usefulness of the financial statements (Givoly and Palmon). The timeliness of financial reporting is called (timeliness) while the length of reporting auditdi call (audit delay).

The Indonesian capital market in 2019 PT Tiga Pilar Sejahtera food Tbk (AISA) found cases of violations, financial reports or audit delays. After the presentation of the book cover that will be submitted to the public is inaccurate, and delays in reporting financial statements can also lead to a decrease in the confidence of external parties especially investors in the relevance of financial statements.

The phenomenon of the occurrence of audit delays in IDX companies is very much every year. As reported in an official statement on Tuesday, July 21, 2020, the IDX assessment team reported that there were 80 companies listed on the Indonesian stock exchange that had not submitted their 2019 annual reports in a timely manner. Among others, PT Tiga Pilar Sejahtra Food Tbk (AISA), PT Estika Tata Tiara Tbk (BEEF), Pt Cowell Development Tbk (COWL), and Pt Hanson International Tbk (MYRX). Thus, companies that violate the regulations that have been set on the Exchange will be penalized in accordance with rule number 1-H, namely first, the IDX will provide a written warning for the delay in submitting financial reports until the end of the following month as of the deadline for submitting financial statements. Second, for companies that violate the rules will be fined Rp. 10 million if starting from the beginning of the 2nd month until the listed company still does not fulfill the obligation to submit financial statements. The longer the audit delay, the longer the auditor will complete his audit work.
https://www.liputan6.com/saham/read/4002291/awal-juli-2019-bei-suspensi-10-stock-issuer-in

Audit delay: namely "the time span of the annual financial statement audit, measured based on the number of days required to obtain an independent auditor's report on the company's annual financial statement audit, from the closing date of the company's financial year, which is December 31, until the date stated in the independent auditor's report issued by the company defined as audit report lag.

There are several factors that influence audit delay in companies, including: company size, profitability, audit opinion, company age, solvency and audit committee. The size of the company does not have a significant effect on audit delay (Novelia & Dicky, 2012). The results of this study indicate that the size of the company does not affect the length of audit delay because the assessment of company size using total assets is more stable than market value and sales level so that company size has no effect at all on audit delay.

Profitability also affects audit delay. Profitability has the ability of a company to earn a profit. Profitability is a financial means to compare the results and achievements of company ownership.

The audit opinion factor is one of the factors that affect audit delay. According to the results of research from Malinda Dwi Appriliane (2015) that audit opinions have an effect on audit delay. Companies that receive qualified opinions will experience longer audit delays, this is because the process of granting audits will involve negotiating with clients and consulting with a more senior audit partner.

The results of research conducted by Novelia and Dicky (2012) show that the age of the company will negatively affect the length of the audit delay, namely the longer the age of the company, the smaller the audit delay. skilled in collecting, processing and producing information when it is needed because they already have sufficient experience in this matter.

Solvency can affect audit delay, this is because the size of the debt obtained by a company will cause the audit and reporting of company debt to take longer so that it can slow down the audit reporting process.

The audit committee is very much needed to help the board of commissioners in a company to deal with internal problems. The committee is also very helpful in solving problems that require the integrity and coordination needed in the company. The audit committee is formed by the board of commissioners to do certain jobs or in carrying out Thus, special tasks in a company committee are very much needed.

Based on the background that has been stated above, the author decides to carry out research by not ignoring butInstead, it will develop previous research, especially the importance of information about audit delays that occur in a company. Therefore, there are several factors that are examined in the factors that affect audit delays, including "Company size, profitability, audit opinion and company age".

II. Review of Literature

2.1 The Effect of Company Size on Audit Delay

Company size explains how big or small a company is as measured by the value of the assets that are the owners of the company. According to research by Santoso (2012), Haryani (2015), Amani & Waluyono (2016), and Chalisa & Alan 2020) company size has an impact on audit delay. The influence of company size with audit delay shows that the management of large companies has an incentive to reduce financial statement delays. This can be caused by several factors, one of which is: Management of large-scale companies tends to be given incentives to reduce audit delay because the company has monitored closely by investors, capital supervisors and the government.

2.2 The Effect of Profitability on Audit Delay

Profitability is a comparison to meet the company's ability to earn profits from income related to the sale of assets and equity based on certain uses. The higher the surplus of a company's profitability, the company's ability to generate profits for the company will be considered good or high. The level of profitability can be measured using Return On Asset (ROA). According to previous researchers Amani & Waluyo (2016), Suparsada & Putri (2017), and Alan & Chalisa (2020) said that the level of profitability and good or bad performance results in a company can have an influence on audit delay. Meanwhile, according to Hersugondo & Kartika (2013) and Haryani (2015), said audit delay is not influenced by the level of profitability.

2.3 The Effect of Audit Opinion on Audit Delay

An audit opinion is a report containing an auditor's opinion whether the performance report has been prepared fairly or not. The auditor expresses his opinion based on the audit carried out based on auditing standards and its findings. According to a previous researcher, Oviek Dewi (2012; 52) Companies that accept this type of Qualified opinion will show a relatively long audit delay caused by the process of giving an audit opinion involving negotiations with clients, consultation with more senior audit partners. If seen from the research of Purnama Sari (2011) and Aditya & Anisykurlillah (2014)), that the audit delay is influenced by the audit opinion. This is due to the acceptance of a qualified audit opinion at the client company will increase the percentage of audit delay occurrences.However, the acceptance of unqualified audit opinions on client companies tends to reduce the percentage of audit delay.

2.4 The Effect of Company Age on Audit Delay

According to research (Indra & Arisudhana 2012), the longer the age of the company, the smaller the audit delay. This happens because a company that has a longer lifespan is considered more capable and skilled in collecting data when needed because they already have the ability in that field.

2.5 The Effect of Solvency Ratio on Audit Delay

Solvency shows that the audited report depends on the length of the audit process carried out by the auditor on the size of the debt (Susilawati et al. 2012, Wijayaksono & Silvia 2014, and Apriyani 2015). This is because the size of the debt must be confirmed by the auditor through a letter confirmation and the auditor needs to investigate further if there is a discrepancy between the recording and the confirmation results received. This causes the audit reporting process by the auditor and increases the occurrence of audit delay.

2.6 The Effect of the Audit Committee on Audit Delay

The audit committee is an agency or committee formed by the board of directors with the aim of assisting the tasks of checking, examining and researching that are considered important. According to research by Wiratmaja (2014) and Ni Kadek, Putu Sukma, Made Arie (2019) stated that if The higher the number of audit committees, the lower the audit delay. And vice versa if the lower the audit committees, the higher the audit delay.

2.7 Proposal Framework

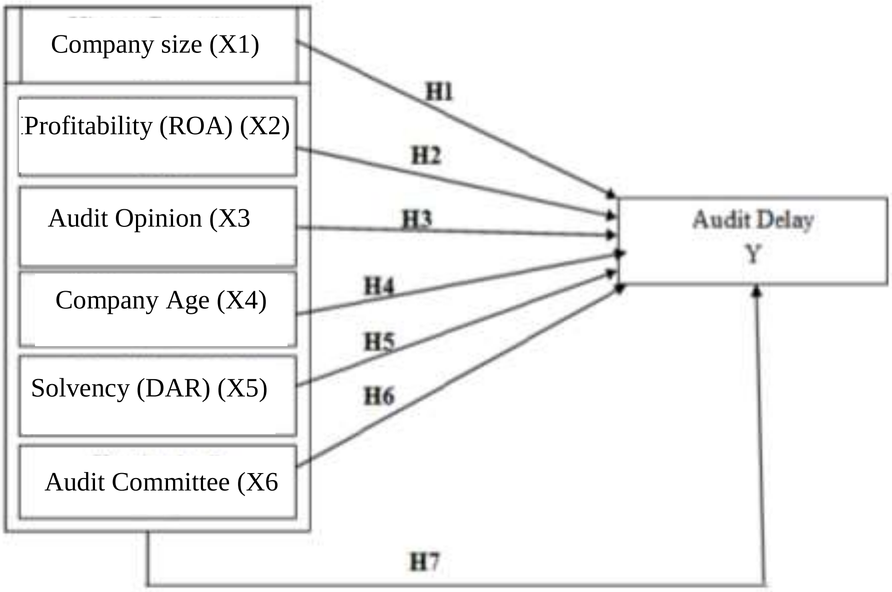

Figure 1. *Conceptual Framework*

Research hypothesis:
H1: Effect of company size on audit delay
H2: Effect of profitability ratio on audit delay
H3: Effect of audit opinion on audit delay
H4: Effect of company age on audit delay
H5: Effect of solvency ratio on audit delay
H6: Effect of audit committee on audit delay
H7: Company size, profitability, audit opinion, company age, solvency and the audit committee have a simultaneous effect on audit delay

III. Research Methods

The research was carried out using secondary data as many as 305 population of service companies listed on the Indonesia Stock Exchange from 2016 to 2018 through the website www.idx.co.id. The sample used was 192 companies where the data had met the criteria/requirements made by the researcher. According to Sugiono (2013: 3) the research method is a scientific way to obtain data with certain goals and uses. With this method the author intends to collect historical data and observe carefully about certain aspects that are closely related to the problem under study so that data will be obtained that support the preparation of research reports.

3.1 Population and Sample

Population according to Sugiyono (2013:119) is a generalization area consisting of objects or subjects that have certain qualities and characteristics that are determined by researchers to be studied and then drawn conclusions. The target population is the population used to be the research target. In accordance with the research to be studied, namely the factors that affect audit delay, the population in this study are food and beverage companies on the Indonesia Stock Exchange (IDX) in 2018-2020. The selection of research samples is based on the purposive sampling method, namely the selection of company samples during the research period based on certain considerations or criteria

As for the purpose of this method is to get a representative sample in accordance with predetermined criteria. Several criteria were determined to obtain the sample:

A. The company publishes annual financial reports for 3 consecutive years, namely in 2018-2020 on the IDX.
B. Have the data needed for the measurement of variables in this study.
C. The company does not suffer a loss all year study

Table 1. Research Sample

No	Criteria	Amount
1	Goods and Consumption Companies that are listed on the IDX in a row during the 2018-2020 research period.	54
2	Companies that do not publish financial statements during the 2018-2020 research period.	(12)
3	Companies that experience losses (negative profit) during the 2018-2020 research period.	(5)
4	Goods and Consumption sector companies that present data according to criteria.	37
Number of Research Samples		**37x3**
Number of Years of Observation		**3**
Total Research Data		**111**

Source: invesnesia.com and www.idx.co.id

3.2 Types of Research

This type of qualitative descriptive research is a research procedure that uses descriptive data in the form of written and spoken words from people and actors or sources that can be observed. Descriptive research aims to make a description/painting/descriptive about the facts and characteristics of a particular population or area in a systematic, factual, and thorough manner. (Ginting and Syafrizal, in Gultom 2014).

3.3 Data Analysis Technique

This study uses multiple linear regression analysis with observed data from all companies listed on the Indonesia Stock Exchange which have many objects and measurements made from time to time during the five year period, namely 2015-2019. Multiple linear regression equation used in this research:

$$Y= a + b_1X_1+ b_2X_2+b_3X_3+b_4X_4+b_5X_5+b_6X_6+\epsilon$$

Where:

Y= Audit Delay
X1= Profitability
X2= Size Company
X3= Opinion audit
X4= Committee audit
X5= Solvency
X6= Age of company
Є = Error

3.4 Variable Operational Definition

According to Sugiono (2015) is an attribute or nature or value of an object or activity that has certain variations that have been determined by researchers to be studied and then drawn conclusions. According to Wahap, the operational definition is to define a variable operationally based on the observed characteristics, thus enabling researchers to make careful observations or measurements of an object or phenomenon.

3.5 Simultaneous Test (F Test)

According to Ghozali (2016: 96), the simultaneous test (f test) is used to find out whether all the independent variables (independent) have a joint influence on the dependent (bound) variable. The way to do this F test is to compare the calculated F value with the F value according to the table. If the calculated F value is greater than the F table value, then the alternative hypothesis states that all independent variables simultaneously and significantly affect the dependent variable.

Table 2. Operational Definition

VARIABLE	DEFINITION	INDICATOR	SCALE
Dependent: Audit Delay	Difference between closing dates financial reports with financial statements audits.	Audit Report lag = Audit report date – Reporting date finance	Nominal
Independent : Profitability	Company Capability to make a profit. Using ROA ratio.	**ROA=** $\frac{\text{Total net profit}}{\text{TOTAL ASET}}$	Ratio
Company size	Measured by total assets / total assets owned by each sample company and used as company benchmarks .	Company size = Ln (total assets)	Nominal
Audit Opinion	Statements given by the auditor such as: Fair income Income noreasonable	**DUMMY (0)=** fair opinion	Nominal
Audit Committee	audit committee = Member company audit committee.	**Audit Committee**= Number of committee members	Nominal
Solvency	The company's ability to meet its short-term and long-term financial capabilities at the same time liquidated.	**Debt Ratio**= $\frac{\text{Total Debt}}{\text{Total Asset}}$	Ratio

Company Age	The length of time a company has been in existence, whether the company has been around for a long time or has just been established.	Calculated from the length of time the company was established	Ratio

IV. Results and Discussion

4.1 Analysis Descriptive Statistics

In determining a good regression model to be used in a study, the suitability and feasibility of using the regression model as a whole must be considered. The number of samples that meet the criteria in this study are as many as 37 companies with a 2017-2019 research period. Below is the measurement of data in this study, among others:

Table 3. Descriptive Statistic

	N	Minimum	Maximum	Mean	Std. Deviation
Ukuranperusahaan	117	1.00	901.06	136.6844	245.67860
ROA	117	.03	11.18	.8964	1.85152
Opini Audit	117	0	2	.69	.499
Umurperusahaan	117	3	351	49.28	59.897
DAR	117	.14	70.70	9.6550	18.66343
Komite Audit	117	1	8	3.44	1.971
Audit delay	117	50	180	99.85	25.755
Valid N (listwise)	117				

Sumber data: Diolah oleh SPSS 25

1. Auditdelay as a Y variable which has a sample of 117, where with a minimum value of 50, a maximum of 180, an average of 99.85 with a standard deviation of 25.755.
2. Company size as a variable X which has a sample of 117, with a minimum value of 1.00, a maximum of 901.06, an average of 136.6844 with a standard deviation of 245.67860.
3. ROA as the X variable which has a sample of 117, with a minimum value of 03, a maximum of 11.18, an average of 8964, with a standard deviation of 1.85152.
4. Audit opinion as variable X which has a sample of 117, with a minimum value of 0, a maximum of 2, an average of 69 with a standard deviation of 499.
5. Company age as a variable X which has a sample of 117, with a minimum value of 3, a maximum of 351, an average of 49.28 with a standard deviation of 59,897.
6. DAR as the X variable which has a sample of 117, with a minimum value of 14, a maximum of 70.70, an average of 9.6550 with a standard deviation of 18.66343.
7. Audit Committee as a variable X which has a sample of 117 with a minimum of 1, a maximum of 8, an average of 3.44 with a standard deviation 1971.

4.2 Research Analysis Results

a. Multiple Linear Regression Analysis

The analytical model used in this research is multiple linear regression analysis where the aim is to find out how much influence the independent variable has on the dependent. Where the multiple regression equation calculation formula includes:

PP=+ 1P – 2L - 3K – 4KA- 5KRF + e

The regression model used is as follows:

Table 4. Multiple Linear Regression Results

Coefficients[a]

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	82.182	6.851		11.995	.000
	Ukuranperusahaan	.001	.010	.005	.052	.959
	ROA	.455	1.402	.033	.325	.746
	Komite Audit	3.317	1.336	.254	2.483	.015
	DAR	.016	.130	.011	.121	.904
	Umurperusahaan	.050	.040	.117	1.266	.208
	Opini Audit	4.553	4.810	.088	.947	.346

Dependent Variable: Audit delay,
Source Data: Retrieved by SPSS 25

PP= 82.182 + 0.001 X1 - 0.445 X2 - 3.317 X3 -0.016 X4 - 0.50 X5 - 4.553 X6 + e

Explanation for regression analysis of the table above :

1. From the table above, the coefficient of company size has a positive effect on the auditory delay of 001
2. From the table above, the ROA coefficient has a positive effect on audit delay of 455.
3. From the above table on the audit committee coefficient has a positive effect to audit delay of 3,317.
4. From the table above, DAR has a positive effect on audit delay of 0.16.
5. From the table above, the age of the company has a positive effect on audit delay of 050.
6. From the table above, the audit opinion has an effect positive for audit delay of 4,553

b. Coefficient of Hypothesis Determination

AdjustedRSquare with □2 that the coefficient of determination (R2) used to measure the ability of the model in order to win the variation of the dependent variable.

Table 5. Determinant Coefficient Test

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.292ª	.085	.035	25.296

a. Predictors: (Constant), Opini Audit, Umur perusahaan, Komite Audit, DAR, Ukuran perusahaan, ROA

Sumber: Diolah oleh SPSS versi 25

Based on the data above, it can be seen that the R Square value is 0.085, this means that the influence of the variables of Company Size (X1), ROA (X2), Audit Opinion (X3), Company age (X4), DAR (X5), and the Audit Committee (X6) simultaneously to audit delay (Y) of 8.50%.

c. Partial Hypothesis Testing (T)

The sample t test is used to determine whether the difference in the mean of two unpaired samples is where the statistical test requirements are partially normal and homogeneous.

The results of the T test can be seen in the table below:

Table 6. T Test Coefficients

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	82.182	6.851		11.995	.000
	Ukuran perusahaan	.001	.010	.005	.052	.959
	ROA	.455	1.402	.033	.325	.746
	Komite Audit	3.317	1.336	.254	2.483	.015
	DAR	.016	.130	.011	.121	.904
	Umur perusahaan	.050	.040	.117	1.266	.208
	Opini Audit	4.553	4.810	.088	.947	.346

a. Dependent Variable: Audit delay

Sumber: Diloah oleh SPSS versi 25

So from the data above it can be concluded that:

1. X1: tcount < which is 0.052 < 1.65964 and the value of Sig 0.959 > 0.05 which means, Company size has no positive & significant effect on audit delay.
2. X2: < that is 0.325 < 1.65964 and the value of Sig is 0.746 > 0.05 yangthat is, ROA has no positive and significant effect on audit delay.
3. X3:□ >□ ie2.843 >1.65964 and value sig0.015 >0.05which mean, The Audit Committee has a positive and significant effect on audit delay.
4. X4: □□ < □ i.e.0.121 < 1.65964 and Mark sig 0.904 > 0.05 which that is, DAR has no positive and significant effect on audit delay.
5. X5: < ie 1.266 < 1.65964 and sig value 0.208 > 0.05, which means that the age of the company has no positive and significant effect on audit delay.
6. X6 : < which is 0.947 < 1.65964 and sig value is 0.346 > 0.05 which means, Audit Opinion has no positive and significant effect on audit delay.

d. Test Simultaneous Hypothesis (F)

Test F is used to test hypothesis simultaneously. Test F

This is done by comparing the calculated F value with the F table and seeing the significance value of 9.59.

Then the results of the F test can be seen in the following table:

Table 7. F Test

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6555.621	6	1092.604	1.707	.126[b]
	Residual	70387.610	110	639.887		
	Total	76943.231	116			

a. Dependent Variable: Audit delay

b. Predictors: (Constant), Opini Audit, Umur perusahaan, Komite Audit, DAR, Ukuran perusahaan, ROA

From the table above, it can be concluded that:

1. X1 : < is 1.707 < 2.30 and sig value is 0.126 > 0.05, which means that company size has no positive and significant effect on audit delay.
2. X2 : < is 1.707 < 2.30 and sig value is 0.126 > 0.05, which means that ROA has no positive and significant effect on audit delay.
3. X3 : < is 1.707 < 2.30 and sig value is 0.126 > 0.05, which means that the Audit Committee has no positive and significant effect on audit delay.
4. X4 : < is 1.707 < 2.30 and sig value is 0.126 > 0.05, which means that DAR has no positive and significant effect on audit delay.
5. X5:□ <□ namely 1.707 < 2.30 and sig value 0.126 > 0.05 which means Company age does not have a positive and significant effect on audit delay.
6. X6 : < is 1.707 < 2.30 and sig value is 0.126 > 0.05, which means Audit Opinion has no positive and significant effect on audit delay

4.3 Discussion of Research Results

a. The Effect of Company Size on Audit Delay

The results of hypothesis 1 conclude that companysize has no significant effect on audit delay. Where the results of the partial test (T) show that the size of the company has a negative effect on audit delay. This means that the size of a company means the number of assets owned also tends to be a lot. So that the time needed for auditors to carry out auditing will also be longer. On the contrary, the size of a small company shows a smaller number of assets so it takes less time.

This study is in line with previous researchers, namely (Harjanto, 2017 and Ekasandy 2017) previous researchers also provide empirical evidence that company size is proxied by the natural logarithm of total assets has no effect on audit delay. The larger the company, the company will have an internal control system good, as evidenced by the lack of restatement due to errors in reporting. Companies with large and small total assets have the same possibility of facing pressure on the submission of balance sheets.

From the comparison of the two things above, we can conclude that: H1: Company size has a negative effect on Audit Delay.

b. The Effect of Provitability on Audit Delay

The second hypothesis in this study states that profitability has no significant effect on audit delay. This is because auditing activities are carried out in a company at a small or large level of profit, there will be no significant difference between the auditing process and the audit process carried out on the report. the results of the company's performance.

The results of the study can be seen from the results of previous researchers, namely Lianto & Kusuma (2010), Amani & Waluyo (2016) who said that audit delay had no significant effect on profitability. However, it was inversely proportional to the research of Hersugondo & Kartika (2013) and Haryani (2015).) who suggested that a company at a large or high profit level will spur the auditor in carrying out the auditing process so that there is a possibility of audit delay.

From the comparison of the two things above, we can conclude that: H2: Profitability has a negative effect on audit delay.

c. The Effect of the Audit Committee on Audit Delay

The third hypothesis in this study says that the audit committee has a significant effect on audit delay. This is because the more committees the number of audit committees, the shorter the audit delay. The audit committee usually consists of at least three members who come from independent commissioners and parties outside the issuer or public company.

This research is supported by previous researcher Arry Eskandy (2017) that the audit committee has a significant effect on audit delay. In contrast, Haryani and Wiratmaja (2014) say that the audit committee has a negative effect on audit delay.

From the comparison of the two things above, we can conclude that: H3: The Audit Committee has a positive effect on audit delay.

d. The Effect of Solvency on Audit Delay

The fourth hypothesis in this study says that solvency has no significant effect on audit delay. This is due to auditing activities or inspections carried out by auditors in testing accounts payable balances listed on the balance sheet will not differ between high and low debt due to testing. The balance of the company's accounts payable requires auditor accuracy.

The results of this study can be seen from previous researchers Susilawati et al. (2012), Witjaksono & Silvia (2014), Apriyani (2015), and Alan & Chalisa (2020) who said that audit delay had no significant effect on solvency levels. This is contrary to the results of research by Santoso (2012) which states that audit delay is influenced by the level of solvency.

From the comparison of the two things above, we can conclude that: H4: Solvency has a negative effect on audit delay.

e. The Effect of Company Age on Audit Delay

The fifth hypothesis in this study shows that the age of the company does not significantly affect the audit delay. This is caused by the process of completing the financial statement audit is not influenced by the age of the company. So the longer the age of the company does not guarantee that the company issues financial statements on time.

The results of this study are supported by previous researchers Armanto Witjaksono & Silvia (2014) showing that the age of the company does not have an effect on audit delay. In contrast to the research of Fitria Ingga (2015) which states that the age of the company has an effect on audit delay.

Tend to be more skilled in gathering, processing and generating information when it is needed because the company has gained sufficient experience.

From the comparison of the two things above, we can conclude that: H5: The age of the company has a negative effectto auditdelay.

f. The Effect of Audit Opinion on Audit Delay

The sixth hypothesis says that the audit opinion has no positive and significant effect on audit delay. This is because the variance of the audit opinion has no difference or the same.

This is in line with the research results of Purnamasari (2011), Aditya & Anisykurlillah (2014) and Alan & Chalisa (2020) which say that audit delay is not significantly explained by audit opinion. And these results contradict the results of Hersugondo & Kartika (2013) research and Rustiarini & Sugiarti (2013) which stated that audit delay was significantly influenced by audit opinion.

From the comparison of the two things above, we can conclude that: H6: Audit opinion has a negative effect on Audit Delay.

V. Conclusion

This study intends to analyze how the influence of company size, profitability, company age, solvency, audit committee and audit opinion on audit delay in food and beverage companies listed on the Indonesian stock exchange. By using the purposive sampling method, this study used 37 samples during the 2017-2019 period. The results in this study conclude that company size, profitability, company age, solvency and audit opinion have a negative effect on audit delay, while audit committee factors have a positive effect on audit delay.

From the results of the discussion that has been explained, the researcher gives: a little inputin the form of suggestions that can be considered include:

1. Further researchers are advised to increase the number of samples studied.
2. Further researchers are advised to add other factors that are considered to increase the percentage of the influence of variables on audit delay.
3. Further researchers are advised to expand the scope of research if using data from the IDX so that the companies studied are expected to provide more accurate results.

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