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ANALYSIS OF FINANCIAL AND NON-FINANCIAL FACTORS INFLUENCING AUDIT DELAY (META-ANALYSIS REVIEW)

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ABSTRACT

This study aims to integrate the influence of profitability, solvency, company size, audit opinion, audit tenure, and company age on audit delay. The method applied in this study is quantitative with a meta-analysis study approach, which includes 72 articles as samples taken from sources listed in Publish or Perish and Google Scholar in the research period from 2020 to 2024. Researchers choose samples with the hope of making a significant contribution, through a non-probability sampling method, namely purposive sampling. The results of the study indicate that the variables of profitability, solvency, company size, audit opinion, audit tenure, and company age have a significant effect on audit delay.

KEYWORDS: Audit delay, Profitability, Solvency, Company size, audit opinion, audit tenure, and company age

1. BACKGROUND OF THE STUDY

Financial reports for companies listed on the Indonesia Stock Exchange (IDX) must be prepared following applicable accounting standards and audited by a registered public accountant. Financial reports are very important and must be published to the public within a specified deadline.

If the financial report is not published on time, it indicates a problem with the financial report, which can slow down the audit process and affect investor confidence. (Nillan, 2020).

Based on the Financial Services Authority Regulation No. 44/POJK/2016, "companies are required to

submit financial reports to the Financial Services Authority no later than 60 days after the end of the period or no more than 90 days after the end of the financial year".

According to Lumban Gaol & Duha, (2021), audit delay is "the number of days required to complete the audit by the Independent Auditor, starting on the closing date on December 31 and ending on the date stated in the Independent Auditor's report".

Some factors that can affect audit delay are profitability, which shows the ability of a business to generate profits, solvency, which shows how much debt the company has in meeting long-term obligations, and Sales, and total assets which determine the size of the company.

An audit recommendation is the auditor's opinion about the credibility of the financial statements. The amount of time an auditor spends providing audit services is referred to as audit tenure. The purpose of this study is to determine how "profitability, solvency, company size, audit opinion, audit duration, and company age" affect audit delay.

2. THEORETICAL BASIS

Agency Theory

According to Jensen & Meckling (1976), Agency theory describes cooperation based on a contract between the principal (owner) and the agent (management) to complete tasks in the interests of the principal.

In this case, the principal employs an agent to perform tasks on his behalf, including giving authority to make decisions. Agency theory to understand how management and capital owners interact in running a business.

Signal Theory

Spence's signal theory (1973), explains the dynamics of the labor market and the interaction between two parties who have different information. This theory shows how the actions of the signaller can affect the behavior of the signal recipient. These signals can take various forms and must be carefully analyzed to be understood. The goal is to provide substantial information, which can influence the opinions of external parties and the company's market price.

Compliance Theory

According to Milgram (1963), compliance is an important element in a visible social structure, the authority system requires a response from individuals and organizations. Compliance theory encourages individuals to comply with existing rules. In the context of a company, compliance means

submitting audited financial statements on time, which is an obligation and beneficial to users of the report.

Audit delay

According to Ekaputri & Apriwenni (2021), Audit delay is "the time required to complete the audit, calculated from the closing date of the books to the issuance of the audit report, known as audit delay".

This delay can cause uncertainty in decision-making because it depends on the information in the financial statements. Problems in the financial statements can result in delayed publication, thus extending the audit completion time. (Sari & Meiden, 2022). According to Dyer and McHugh (1975), there are three criteria for delays in submitting financial statements, including:

1. Preliminary lag: "The interval of the number of days from the end of the financial year until the financial statements are accepted on the stock exchange".
2. Auditor's signature lag: "The interval of the number of days from the closing date of the books until the financial statements are signed by the auditor".
3. Total lag: "The number of days from the closing date of the books until the annual financial statements are published on the stock exchange".

Profitability

Profitability is "the ability of a company to generate profits over a certain period" (Wijayanti et al, 2024). In general, profitable companies tend to submit financial reports quickly, while loss-making companies are often late. Good financial ratios indicate that the company is effective in managing resources to achieve high productivity and high profits.

Solvency

Solvency "reflects a company's ability to meet its financial obligations, both short-term and long-term" (Zulaekha & Widyastuti, 2022). A high Solvency Level can indicate greater financial risk and difficulty in paying debts, it shows the proportion of a company's debt to its total assets which impacts stakeholder assessments and can cause delays in the release of financial statements.

Company Size

According to Apriyana & Rahmawati, (2017), The amount of assets recorded in the audited financial statements is the size of the company. To determine whether a company is large or small, logarithms are used.

The size of a company shows how big or small: resources, accounting systems, and internal controls. Larger companies must maintain their reputation in the eyes of external parties interested in the

financial statements.

Audit opinion

An audit opinion is "an independent auditor's conclusion about the fairness of an entity's financial statements and their conformity to applicable accounting principles". The audit process takes time to ensure the accuracy and precision of financial reporting (Sunarsih, Munidewi, & Masdiari, 2021). Febrianti & Sudarno, (2020) Audit opinion affects audit delay because companies that receive an unqualified opinion tend to experience a faster audit process. This is because the presence of an unqualified opinion in the financial statements is good news for investors.

Audit tenure

Audit tenure refers to the duration of the relationship between an auditor or Public Accounting Firm (PAF) and a client, measured in years. According to Muzayyin et al, 2023, the length of this relationship can affect auditor independence.

A relationship that is too long can reduce independence and affect audit quality. A short audit tenure with a new client requires the auditor to spend more time understanding the company's conditions and situation.

This time constraint can result in a lack of available information and evidence, which has an impact on audit quality.

Auditors are expected to produce good results within the agreed time, so limited time can reduce audit quality.

Conversely, a longer working relationship between the auditor and the client tends to increase the speed of the publication of financial statements, because the auditor is more familiar with the company (Mayling & Prasetyo, 2020)

Company Age

The age of the company is calculated from the year it was founded to the end of the period. "Faster and more efficient audited financial statements can be accepted by companies that have been operating for a long time because they are considered to have more experience and credibility in the data processing process". In addition, the age of the company indicates their ability to survive without bankruptcy, because they have more complete financial information than younger companies. (Senduk, 2023).

Framework

The conceptual framework can be formulated in Figure 1 as follows:

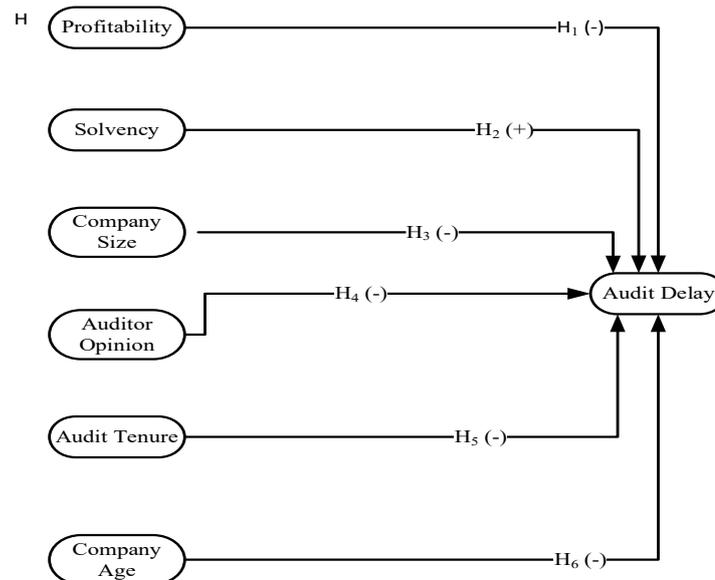


Figure 1. Research Framework

Research Object

This study uses secondary data taken from articles found through Publish or Perish (PoP) and manual searches on Google Scholar.

The focus of the study is on the influence of "profitability, solvency, company size, audit opinion, audit tenure, and company age on audit delay", with the journal period used being 2020-2024.

Sampling Technique

The Sampling Technique of this study uses non-probability sampling, especially the "purposive sampling" method. With this approach, researchers select samples based on the criteria that are met, resulting in 72 samples from relevant journals. The sample selection criteria include:

1. The population of articles is taken from PoP (Publish or Perish) and Google Scholar for the period 2020-2024, which are published in Indonesian journals.
2. This study focuses on factors that influence audit delay with independent variables: "profitability, solvency, company size, audit opinion, audit tenure, and company age".
3. Only studies with multiple regression and n values above 100 were selected, with consistent proxies.
4. Data were taken from Google Scholar with a publication period of 2020-2024, ensuring the similarity of proxies and independent variables.

Table 1. Sampling Process

No	Criteria	Amount	Accumulation
1	The Population of articles through the Publish or Perish and Google Scholar applications with a period of 2020-2024 and published in Indonesian journals.		757
2	This study focuses on factors influencing audit delay with independent variables: "profitability, solvency, company size, audit opinion, audit tenure, and company age."	-579	178
3	Only studies with multiple regression and n values above 100 were selected, with consistent proxies.	-141	36
4	Data were taken from Google Scholar with a publication period of 2020-2024, ensuring the similarity of proxies and independent variables.		36
Total Articles used as sample year (2020-2024)			72
Profitability			30
Solvability			17
Company Size			25
Audit Opinion			25
Audit Tenure			14
Company Age			12

Analysis technique

The meta-analysis method is used to analyze quantitative research data. This method summarizes the results of previous studies by measuring the size of the impact through statistical analysis to provide more significant results. This analysis includes various stages of the meta-analysis method, following previous research by Eny (2013) (Angeline, 2018):

1. Transforming the effect size or statistical results of each study into a uniform size (r).
2. The effect size of each journal will be converted into (r) using the t-statistic formula according to (Retnawati 2018, p.139)

$$r = \sqrt{\frac{t^2}{(t^2 + df)}}$$

Description:

r = effect size

t = t-Statistic result

df = degree of freedom ($n-1$)

1. Accumulate the effect size and calculate the average correlation (\bar{r}) using the formula

$$\bar{r} = \frac{\sum(Ni ri)}{\sum Ni}$$

Description:

\bar{r} = Mean correlation

Ni = Number of samples in the study

ri = effect size of each study

2. Calculate the total variance using the formula:

$$S_r^2 = \frac{\sum[Ni(ri - \bar{r})^2]}{\sum Ni}$$

Description:

S = total observed variance

\bar{r} = average correlation

Ni = number of subjects (samples) in the study

ri = effect size for each study

3. Calculate the sampling error variance using the formula:

$$S_e^2 = \frac{(1 - \bar{r}^2)2_k}{\sum Ni}$$

Description:

S_e^2 = sampling error variance

\bar{r} = mean correlation

Ni = number of subjects (samples) in the study

k = number of studies in the analysis

4. Calculate the actual population variance using the formula:

$$S_p^2 = S_r^2 - S_e^2$$

S_p^2 = true population variance

S_r^2 = total observed variance

S_e^2 = sampling error variance

5. Hypothesis testing using the Mann-Whitney Test, especially the Z test at a 95% confidence level. The formula used is:

$$[\bar{r} - S_p^2 Z \alpha; \bar{r} + S_p^2 Z \alpha] = [\bar{r} - S_p^2 (1,96); \bar{r} + S_p^2 (1,96)]$$

“The hypothesis is accepted if r count > r table, indicating a significant influence of the independent variable on the dependent. The r value ranges from -1 to +1; the closer to 1, the stronger the influence, while a value closer to 0 indicates a weak influence. A value of 0 indicates no influence at all.”

4. RESEARCH RESULTS AND DISCUSSION

Based on the data in Table 2, the results of the meta-analysis show that the total sample for the variables "profitability, solvency, company size, audit opinion, audit tenure, and company age" provides significant evidence:

Table 2. Summary of Meta-Analysis Hypothesis Test Results

No	Variable Independent	Study	N	\bar{r}	R Table	Information
1	Profitability (ROA)	30	6040	0,2215	0,0252	Sig
2	Solvability (DAR)	17	3184	0,2233	0,0347	Sig
3	Company Size (SIZE)	25	5071	0,1596	0,0275	Sig
4	Audit Opinion (AO)	25	5119	0,1816	0,0274	Sig
5	Audit Tenure (AT)	14	3416	0,1307	0,0335	Sig
6	Company Age (CA)	12	2753	0,1035	0,0373	Sig

(1) the profitability variable covers 30 studies with an effect size of 6040. From the results of the meta-analysis, hypothesis testing in step 7 shows that profitability has a significant effect on audit delay. The \bar{r} value of 0.2215 shows that it is greater than the r table of 0.0252.

(2) The solvency variable covers 17 studies with an effect size of 3184. From the results of the meta-

analysis, hypothesis testing in step 7 shows that solvency has a significant effect on audit delay. This can be seen from the \bar{r} value of 0.2233, which is greater than the r table of 0.0347.

(3) The company size variable covers 25 studies with an effect size of 5071. the results of the meta-analysis of hypothesis testing in step 7 show that company size has a significant effect on audit delay. This can be seen from the \bar{r} value of 0.1596, which is greater than the r table of 0.0275.

(4) The audit opinion variable includes 25 studies with an effect size of 5119. The results of the meta-analysis of hypothesis testing in step 7 show that audit opinion has a significant influence on audit delay. This can be seen from the \bar{r} value of 0.1816, which is greater than the r table of 0.0274.

(5) The audit tenure variable includes 14 studies with an effect size of 3416. The results of the meta-analysis of hypothesis testing in step 7 show that audit tenure has a significant influence on audit delay. This can be seen from the \bar{r} value of 0.1307, which is greater than the r table of 0.0335.

(6) The company age variable includes 12 studies with an effect size of 2753. The results of the meta-analysis of hypothesis testing in step 7 show that company age has a significant influence on audit delay. This can be seen from the \bar{r} value of 0.1035, which is greater than the r table of 0.0373.

DISCUSSION

Companies with high Return on Assets (ROA) tend to complete the audit process faster. Positive financial performance encourages companies to provide documents and information needed by auditors, thus reducing the problems that need to be examined. This allows auditors to focus on more critical areas.

Conversely, companies with low ROA face higher financial risks, so auditors need to conduct more in-depth examinations, which results in a longer time to submit financial statements. are 22 articles that support this statement, including research by Lumban Gaol & Duha, (2021), Putu, (2020), Meini & Wulandari, (2022), Alverina & Hadiprajitno, (2022).

Companies with a high solvency ratio have a longer audit risk. This is due to the high proportion of debt compared to assets, or the debt to asset ratio. This encourages auditors to be more careful, which results in a longer audit time to ensure accurate financial statements.

Conversely, companies with low solvency can complete audits faster because auditors do not face significant obstacles in the audit process. With stable financial conditions, auditors can perform verification and analysis more efficiently. 11 articles support this statement, including research by



Febriana et al., (2024), Lumban Gaol & Sitohang, (2020), and Sihombing & Florencia, (2024). Companies with many assets tend to have shorter audit delays because their total assets indicate good capacity and internal control systems.

With a sophisticated information system, the audit process becomes more efficient because errors in financial statements are minimized. Conversely, companies with weak internal controls will increase the auditor's workload, slowing down the completion of the audit because the auditor needs more time to verify data and find the necessary information. 18 articles support this statement, including research by Malahati & Syofyan, (2024), Lumban Gaol & Duha, 2021 and Fina, (2022).

Audit opinion is the auditor's statement after conducting an audit of the fairness of the company's financial statements within a certain period. When the auditor gives an unqualified opinion, the report signing process tends to be faster because it is considered good news and encourages the company to immediately inform the public.

Conversely, if the company does not get an unqualified opinion, the time required to complete the audit increases. This is due to the need for more in-depth examination, intensive discussions with management, and higher risk evaluation by the auditor. 19 articles support this statement, including research by Lumban Gaol & Duha, (2021), Fina, (2022), and Febrianti & Sudarno, (2020).

Audit tenure is the period of engagement between the auditor and the client. A long working relationship allows the auditor to be more familiar with the characteristics of the company, thus accelerating the process of signing the audit report.

Conversely, a short audit tenure can slow down the audit process because the auditor needs more time to understand the company's operations, resulting in a delay in signing the report. 6 articles support this statement, including research by Mayling & Prasetyo, (2020), Puryati, (2020), and Razan, (2023).

The audit process tends to be shorter in companies that have been operating for a longer time because they have more experience in collecting and processing data, making it easier for auditors to understand the company's operations and characteristics, which speeds up the audit process and signing the report.

Conversely, younger companies often experience longer audit delays due to a lack of experience in preparing financial statements, so auditors need more time for analysis and verification before signing the audit report. There are 6 articles that support this statement, including research by Wijayanti & Ariani, (2024), Senduk et al, (2023), Aprilia, (2021), and others.

: When investors make investment decisions, they must pay attention to information about audit **6**.

CONCLUSIONS AND SUGGESTIONS

Based on the analysis and discussion conducted, the research results from the metadata can be concluded as follows:

1. The analysis shows that there is an integration of profitability indicating audit delay.
2. The analysis shows that there is an integration of solvency affecting audit delay.
3. The analysis shows that there is an integration of company size affecting audit delay.
4. The analysis shows that there is an integration of audit opinion affecting audit delay.
5. The analysis shows that there is an integration of audit tenure affecting audit delay.
6. The analysis shows that there is an integration of company age affecting audit delay.

Based on the results of the study, the researcher provides the following suggestions:

1. For Management: During the audit process, management provides more information needed to complete financial reports faster and pay attention to factors that cause audit delays.
2. For Investors delays and factors that affect financial report delays.
3. For Further Researchers: Further researchers are advised to utilize the latest article publications, increase the number of studies and independent variables, and improve the

quality of research by using articles from international journals accredited at least SINTA 1, 2, and 3.

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