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AUDIT QUALITY, FINANCIAL CHARACTERISTICS, AND AUDIT DELAY: EVIDENCE FROM THE INDONESIAN FINANCIAL SECTOR

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Abstract: Public companies in Indonesia often face delays in completing the audit process. Understanding the determining factors is important to ensure timely financial reporting. This study examines audit quality as a moderating variable in the relationship between profitability, solvency, company size, and audit delays using a quantitative approach through logistic regression. The sample consists of 94 financial sector companies listed on the IDX for the 2022–2024 period, selected through purposive sampling. The findings show that solvency and company size significantly affect audit delays, while profitability does not. Audit quality negatively moderates the relationship between solvency and audit delays, but does not moderate the relationship between profitability and company size. This study provides empirical evidence on the moderating role of audit quality and offers practical implications for improving audit quality to minimise audit delays.

Keywords: Audit Quality; Profitability; Solvency; Company Size; Audit Delay

Abstrak: *Perusahaan publik di Indonesia sering menghadapi keterlambatan dalam menyelesaikan proses audit. Memahami faktor-faktor penentunya penting untuk memastikan pelaporan keuangan yang tepat waktu. Penelitian ini mengkaji kualitas audit sebagai variabel moderator dalam hubungan antara profitabilitas, solvabilitas, ukuran perusahaan, dan keterlambatan audit dengan menggunakan pendekatan kuantitatif melalui regresi logistik. Sampel terdiri dari 94 perusahaan sektor keuangan yang terdaftar di BEI periode 2022–2024 yang dipilih melalui sampling purposif. Temuan menunjukkan solvabilitas dan ukuran perusahaan secara signifikan mempengaruhi penundaan audit, sedangkan profitabilitas tidak. Kualitas audit memoderasi secara negatif hubungan antara solvabilitas dan penundaan audit, namun tidak memoderasi hubungan antara profitabilitas dan ukuran perusahaan. Penelitian ini memberikan bukti empiris mengenai peran moderasi kualitas audit serta menawarkan implikasi praktis untuk meningkatkan kualitas audit guna meminimalkan penundaan audit.*

Kata Kunci: *Kualitas Audit; Profitabilitas; Solvabilitas; Ukuran Perusahaan; Audit Delay*

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Introduction

Amid today's dynamic and complex business landscape, financial information serves as an essential foundation for making informed decisions. Clear and reliable financial reporting contributes to effective decision-making and increases public confidence in companies. Financial statements are produced from a company's financial reporting activities during a specific accounting cycle, forming the basis for decisions made by various stakeholders.[1] The expansion of Indonesia's economy has contributed to a rising number of companies being publicly listed on the Indonesia Stock Exchange (IDX), including new companies from various sectors, such as manufacturing, trade, technology, and finance. Within the national economic structure, the financial sector holds a strategically important position, including important institutions such as banks, insurance companies, and securities issuers that play a role in allocating funds and indirectly contributing to economic development. This growth is also accompanied by increasing demands for transparency and timely financial reporting in the capital market. Given this strategic role, financial sector companies are required to maintain a high level of transparency and accountability in their financial reporting. This transparency is crucial as it builds investor confidence by minimizing information asymmetry between companies and their stakeholders.[2] To achieve this transparency, the quality of financial reporting depends not only on accounting standards but also on effective controls such as auditing, corporate governance, and law enforcement.[3]

As part of their regulatory responsibilities, listed businesses on the IDX must provide the Financial Services Authority (OJK) with periodic financial reports. In line with POJK No. 29/POJK.04/2016, the deadline for submitting yearly financial statements is ninety days after the fiscal year ends. Furthermore, Indonesia Stock Exchange Regulation No. 1-E on Information Disclosure stipulates that the year-end financial statements submitted must have been audited and must be collected by the end of the third month after the reporting period.

The time taken to finish the audit process, known as audit delay, is a common issue faced by publicly listed companies in Indonesia. The relevance of financial information is highly dependent on its timeliness, which is a fundamental characteristic of financial reporting.[4] This situation can cause the audit completion process to take longer, as financial reports cannot be published on time, which can signal obstacles or problems in the presentation of financial reports.[5] The issue of audit delay has attracted considerable attention, especially when it comes to companies that are stated in IDX. The problem is not confined to theoretical discussion; it can also be seen in Indonesia's application of financial reporting standards. Data shows that the number of companies on the IDX experiencing

[1] Kasmir, *Analisis Laporan Keuangan,* (Depok: PT Raja Grafindo Persada, 2019).

[2] Ulya Zahro, "Analisis Kualitas Pelaporan Keuangan Dan Dampaknya Terhadap Kepercayaan Investor Di Pasar Modal Indonesia," *Journa Bisnis Net* 7, no. 2 (2024): 463.

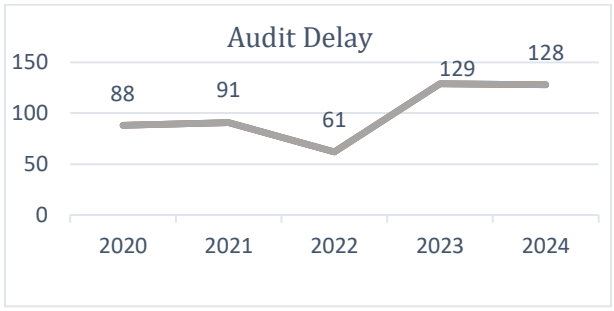
[3] Francesco Avallone, "The Role Of Financial Reporting Controls In Constraining Earnings Management : European Evidence," *Journal Of International Accounting, Auditing And Taxation* 60, (2026): 100761.

[4] Irina Alexeyeva, "Does Board Composition Impact The Timeliness Of Financial Reporting ? Evidence From Swedish Privately Held Companies," *Journal Of International Accounting, Auditing And Taxation* 54, (2024).

[5] Annisa Adha Minaryanti And Mochammad Ridwan, "Tanggung Jawab Auditor Dalam Mendeteksi Kecurangan," *Trikonomika* 14, no. 1 (2019): 57.

audit delays has changed significantly and has been unstable throughout the 2020–2024 period. These conditions indicate that audit delay remains an unresolved issue and highlight the need to examine the factors influencing it, including financial characteristics such as profitability, solvency, and company size, as well as the role of audit quality.

Figure 1. The Phenomenon Of Audit Delays In 2020-2024



Source: IDX During The 2022–2024 Period

Based on information provided by the IDX in 2020, 88 companies belated in submitting their financial reports. The total climbed to 91 companies in 2021, indicating an upward trend, then decreased to 61 companies in 2022. Although there was an improvement, the number of delays sharply increased again to 129 companies in 2023, and in 2024 the number was recorded at 128 companies. This condition shows that even though there was a small decrease compared to the previous year, the issue of audit delays is still a serious issue that needs attention, given its significant impact on the credibility of financial reports and investor trust. From a theoretical perspective, this phenomenon can be explained by signaling theory, which describes how management conveys information to investors that may influence their investment decisions.[6] In the context of audit delay, profitability, solvency, and company size serve as signals reflecting a firm's financial condition and risk level, which may affect the duration of the audit process. Meanwhile, audit quality acts as a moderating variable that strengthens these signals, thereby facilitating a more efficient audit process.

The change in the number of companies experiencing audit delays cannot be detached from the effects of the COVID-19 pandemic on auditing and financial reporting processes.[7] During the transition period after the pandemic, many companies are still facing operational challenges, adjustments to remote working systems, and increased financial risks that make the audit process more complex.[8] This aligns with previous studies indicating that accounting and accountability frameworks may be ineffective in crises characterized by high uncertainty.[9] Audit delays observed between 2022 and 2024 reflect the ongoing

[6] K Qotimah And L Kalangi, "Pengaruh Analisa Fundamental Terhadap Return Investasi Pada Saham Second Liner Di Sektor Energi Periode 2019-2022 Yang Terdaftar Di Bursa Efek Indonesia," *Korompis 12 Jurnal EMBA* 11, no. 3 (2023): 12.

7 Agus Alimuddin, *Lending Target During The COVID-19 Pandemic In The Perspective Of Islamic Business Ethics At BPRS Aman Syariah East Lampung,* (Yogyakarta: Islamic University Of Indonesia, 2021).

[8] Totok Budisantoso, Nuritomo, And Thirza Mellyfica, "Audit Report Lag: Analisis Sebelum Dan Saat Pandemi Covid-19," *Modus* 36, no. 1 (2024): 114.

[9] Giulia Leoni, "The Pervasive Role Of Accounting And Accountability During The COVID-19 Emergency," *Accounting, Auditing & Accountability Journal* 35, no. 1 (2022): 1.

challenges faced by companies and auditors in maintaining the timeliness of financial reporting amid the post-pandemic recovery environment. According to several studies, Audit delay is potentially driven by both internal corporate factors, including profitability, solvency, and company size, and external elements, such as the quality audit provided by the external auditor.[10]

One of the variables that may affect audit delay is profitability. Companies that make greater revenues typically release their financial statements on time. In contrast, firms experiencing losses are more likely to postpone reporting, as the audit process may require more time.[11] This situation directly affects investors, as delays in financial reporting can hinder their ability to make timely and informed economic decisions.[12] This is reinforced by research findings indicating a significant effect of profitability on audit delay.[13] Conversely, studies provide empirical evidence indicating that the relationship between audit delay and profitability is not statistically significant.[14] These inconsistent findings may be influenced by differences in sample characteristics, industry sectors, observation periods, or varying economic conditions.

The second factor that may influence audit delay is solvency; it indicates how well a company can pay its debts both now and in the future.[15] This condition may influence the company's future performance, considering the debt payments that must be settled within a specified timeframe. If the company experiences financial difficulties, it will be a bad sign for investors or other users and may cause the audit process to be delayed. Previous research indicates that solvency has a positive effect on audit delay.[16] On the other hand,

[10] Rindi Yuyanti And Hadri Mulya, "Effect Of Company Size, Audit Profitability, Leverage, And Audit Opinion On Audir Delay With Audit Quality As Moderators (Empirical Study Of Listed Mining Companies On The Indonesia Stock Exchange For The 2014-2018 Period)," *Saudi Journal Of Business And Management Studies* 5, no. 6 (2020): 361; Arni Karina And Frida Kusumawardhani, "Analysis Of Solvability, Liquidity, And Company Size On Audit Delay With Audit Quality As Moderation," *Jurnal Riset Akuntansi Kontemporer* 15, no. 2 (2023): 209; Hendi And Riksen Sitorus, "An Empirical Research On Audit Report Timeliness," *Jurnal Akuntansi Dan Ekonomi* 12, no. 3 (2023): 423.

[11] Arniwita, *Manajemen Keuangan Teori Dan Aplikasi,* (Solok: Penerbit Insan Cendekia Mandiri, 2021).

[12] Eka Setiajatnika, "Kepercayaan Dan Transparansi Dalam Pelaporan Keuangan : Perspektif Akuntansi Perilaku Investor," 16, no. 2 (2025): 445.

[13] Indah Permata Sari Silalahi, "Pengaruh Profitabilitas, Solvabilitas Dan Financial Distress Terhadap Audit Delay Dengan Ukuran Perusahaan Sebagai Variabel Moderasi Pada Perusahaan Manufaktur Yang Terdaftar Di BEI Tahun 2017-2021," *Jurnal Ekonomika Dan Bisnis (JEBS)* 4, no. 6 (2024): 1463; Dika Candra Laili And IBK Bayangkara, "Pengaruh Solvabilitas Dan Profitabilitas Terhadap Audit Delay Dengan Ukuran Perusahaan Sebagai Variabel Moderasi Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia Periode 2019-2021," *Jurnal Mutiara Ilmu Akuntansi* 3, no. 2 (2025): 46.

[14] Naufaldo Rizki Tanama And Hero Priono, "Pengaruh Ukuran Perusahaan, Profitabilitas, Dan Leverage Terhadap Audit Delay (Studi Empiris Perusahaan Perkebunan Pada Bursa Efek Indonesia)," *Ekonomis: Journal Of Economics And Business* 7, no. 1 (2023): 212; Devi Febriana, Rico Wijaya, And Salman Jumaili, "Pengaruh Profitabilitas, Solvabilitas, Umur Perusahaan, Fee Audit, Dan Ukuran KAP Terhadap Audit Delay," *Owner: Riset & Jurnal Akuntansi* 8, no. 3 (2024): 2807.

[15] Agus S Irfani, *Manajemen Keuangan Dan Bisnis; Teori Dan Aplikasi,* (Jakarta: PT Gramedia Pustaka Utama, 2020).

[16] Stefanus And I Nyoman Agus Wijaya, "Pengaruh Profitabilitas, Solvabilitas, Leverage Dan Opini Auditor Terhadap Audit Delay Dengan Ukuran Perusahaan Sebagai Variabel Moderasi," 9, no. 2 (2025): 1418; Abdul Hafiz Tanjung And Siti Nur Aida, "Effect Of Company Size And Solvency On Audit Delay," *Jasa (Jurnal Akuntansi, Audit Dan Sistem Informasi Akuntansi)* 6, no. 1 (2022): 1.

findings regarding audit delay indicate that it is not significantly influenced by solvency.[17] These differences may also arise due to variations in research samples, measurement methods, and economic environments.

An additional factor that potentially impacts audit delay is company size, reflecting the magnitude of its operational activities. In reality, big companies typically finish the audit process faster, which leads to shorter reporting delays. This is due to the fact that large companies usually have more well-organized internal control systems and better administrative procedures, which facilitate a more efficient audit process.[18] On the other hand, research indicates that there is no significant correlation between audit delay and company size.[19] These inconsistent findings may be influenced by differences in sample characteristics, industry sectors, or the effectiveness of internal control systems across firms.

The length of the audit process is significantly influenced by audit quality. Highly qualified auditors are able to verify and evaluate financial statements more effectively, enabling audit reports to be completed and submitted on schedule. Audit quality can be influenced by auditors' work experience and independence, as these factors allow auditors to perform audit procedures more effectively and professionally.[20] Therefore, improving audit quality can contribute significantly to reducing audit delays while increasing transparency and confidence in financial statements.[21]

Based on previous studies presented above by several researchers regarding how profitability, solvency, and company size affect audit delay, the findings remain inconsistent. The study looks how financial sector companies listed on the IDX are affected by profitability, solvency, and company size, by adding audit quality as moderation. Therefore, this study aims to examine the effect of profitability, solvency, and company size on audit delay, with audit quality as a moderating variable in financial sector companies listed on the IDX during the 2022–2024 period.

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[17] Tiara Nova Trisnaningsih And Sudarmadji Herry Sutrisno, "Pengaruh Profitabilitas, Solvabilitas, Ukuran Kap Dan Audit Tenure Terhadap Audit Delay Pada Perusahaan Sektor Industri Dasar Dan Kimia Di Bursa Efek Indonesia Tahun 2018-2021," *Jurnal Ekonomi Trisakti* 3, no. 1 (2023): 1561; Isnan Murdiansyah And Febianty Wulan Sari, "Influence Of Profitability, Solvency, Company Size, And Auditor'S Opinion On Audit Delay," *Kajian Akuntansi* 24, no. 2 (2023): 303.

[18] Yulan Sari And Andar Febyansyah, "Factors That Affect Audit Delay," *International Journal Of Economics (IJEC)* 3, no. 2 (2024): 939.

[19] Lena Susanti And Sigit Mareta, "The Influence Of Company Size, Public Accounting Firm Size, And Profitability On Audit Report Lag," *Jurnal Perspektif Manajerial Dan Kewirausahaan (JPMK)* 4, no. 2 (2024): 89; Ganefo Sudirman And Mahwiyah Mahwiyah, "Factors Affecting Audit Delay," *Jurnal Price : Ekonomi Dan Akuntasi* 2, no. 2 (2024): 115.

[20] Fikri Rizki Utama And Maruful Islam, "The Effect Of Gender Differences, Audit Fees, Audit Work Experience, And Independence On Audit Quality," *FINANSIA : Jurnal Akuntansi Dan Perbankan Syariah* 7, no. 2 (2024): 186.

[21] Septi Maharani Puspitasari And Suyatmin Waskito Adi, "Pengaruh Kualitas Audit, Profitabilitas, Solvabilitas, Dan Ukuran Perusahaan Terhadap Audit Delay," *Jurnal EMT KITA* 8, no. 1 (2024): 467.

Methods

A causal-associative quantitative approach is employed in this research to determine whether causal relationships exist between two or more variables and to assess the magnitude of their effects.[22] Secondary data for this study were sourced from the annual reports of financial sector firms listed on the IDX during 2022 to 2024. This period was selected to capture the post-pandemic transition phase, which may influence companies' financial conditions and audit processes.

The data were collected using documentation and literature study techniques. Documentation was conducted by accessing and reviewing annual reports published on the official IDX website. At the same time, the literature study involved reviewing relevant theories, previous studies, and academic sources related to audit delay and its determinants. The study employed purposive sampling, with sample selection guided by the following criteria: First, company engaged in financial sector that were listed on the IDX in succession between 2022 until 2024; Second, company engaged in financial sector that reported financial reports between 2022 until 2024; Third, company engaged in financial sector which possess comprehensive data according to the researcher's needs for the 2022-2024 period.

According to the criteria above, a sample of 94 financial sector companies was acquired. Examining the possibility that independent variables would affect dependent variables was done using logistic regression analysis.[23] Statistical analysis was performed using EViews 12. The data selection phase involved thorough cross-checking to ensure that the financial statements were consistent with the established sampling criteria. Companies with incomplete data during the observation period were immediately excluded from the sample to maintain the accuracy of the results. The logistic regression model was then tested for goodness-of-fit to ensure that the model was capable of reliably representing the observed data.

Result And Discussion

Descriptive Statistical Analysis

To describe the features of the data collected from the sampled financial sector entities, the study used descriptive statistical analysis. The outcomes of the analysis are summarized in the tables below:

Table 1. Descriptive Statistics Analysis

	AD	PR	SV	CS	AQ
Mean	-8.895	-0.040	1.162	28.261	0.397
Maximum	1.000	0.279	76.893	35.214	1.000
Minimum	0.000	-8.895	0.000	12.794	0.000
Std. Dev.	0.217	0.580	6.078	4.087	0.490
Observation	282	282	282	282	282

Source: EViews 12 (Data Analysis Conducted By The Author, 2026)

[22] Sugiyono, *Metode Penelitian Kuantitatif, Kualitatif, Dan R&D,* (Bandung: Penerbit ALFABETA, 2023).

[23] Imam Ghozali, *Aplikasi Analisis Multivariate*, (Semarang: Badan Penerbit Universitas Diponegoro, 2018).

According to our findings, the average value of profitability, measured by Return on Assets or shortened to ROA, is -0.040. The negative mean value implies that profitability within the financial sector is relatively weak, as several companies experienced losses during the period observed. In addition, the solvency variable, measured by Debt to Asset Ratio or shortened to DAR, demonstrates an average of 1.162. This suggests that, in general, financial sector companies in the research sample depend largely on debt to finance their total assets. Furthermore, according to the data, the average size of a company is 28.261 based on the natural log of its total assets suggesting that the sampled financial sector companies generally operate on a large scale.

Using a binary measurement approach, audit delay was coded as 1 for delayed audits and 0 for timely audits. The average value of 0.049 indicates that audit delays are relatively uncommon among the sampled financial sector companies, though several firms still experience delays in finalizing their audits. Audit quality was assessed using a binary approach, where a Big Four public accounting firm audited company if the value was 1, and a non-Big Four firm audited it if the value was 0. According to the findings, audit quality has an average value of 0.397, suggesting that around 39.7% of the sampled financial sector companies were investigated by Big Four auditing companies, while the remaining companies were reviewed by non-Big Four firms.

Model Fit Test: Hosmer - Lemeshow's Goodness-Of-Fit

To assess the suitability of the logistic regression model used in this study, the Hosmer and Lemeshow test was applied. This test intends to determine if the model fits the research data sufficiently. The results obtained from the test are outlined below.

Table 2. Hosmer – Lemeshow's test

H-L Statistic	10.040	Prob. Chi-Sq (8)	0.262
Andrews Statistic	124.002	Prob. Chi-Sq (10)	0.000

Source: EViews 12 (Data Analysis Conducted By The Author, 2026)

The test results show that the Hosmer - Lemeshow (H–L) statistic is 10.040, with a p-value of 0.262. Because the p-value is larger than 0.05, the logistic regression model is considered to have an adequate fit and can be used for subsequent analysis.

Logistic Regression Analysis And Moderated Regression Analysis

The Wald test was applied in both logistic regression and moderated regression analyses to assess how the independent variables and their interaction terms affect the dependent variable in the logistic regression model. The hypothesis, which was tested using a 0.05 level of significance, served as the basis for the decision. The hypothesis is accepted if the p-value is less than 0.05, and rejected if it is larger than 0.05.

Table 3. Wald Test

Variable	Coefficient	Std. Error	Z-Statistic	Prob.
C	-5.672	1.426	-3.977	0.000
Pf	-0.134	3.318	-0.040	0.967
Sv	4.520	2.036	2.219	0.026
Cs	1.161	0.540	2.148	0.031
Aq	3.050	1.660	1.836	0.066
Pf*Aq	-8.925	9.597	-0.930	0.352
Sv*Aq	-5.599	2.560	-2.186	0.028
Cs*Aq	-0.977	0.918	-1.063	0.287

Source: Eviews 12 (Data Analysis Conducted By The Author, 2026)

Considering the conclusions of the logistic regression analysis, the profitability variable (PF) has a coefficient value of -0.134 with a probability value of 0.967. The solvency variable (SV) has a coefficient value of 4.520 with a probability value of 0.026. The company size variable (CS) has a coefficient value of 1.161 with a probability value of 0.031.

Considering the conclusions of the Wald test in Table 3, the findings indicate that profitability and audit quality (PF*AQ) possesses a p-value of 0.352 and a coefficient value of -8.925. Meanwhile, the results show that the interaction variable of solvency and audit quality (SV*AQ) possesses a p-value of 0.028 and a coefficient value of -5.599. The final result in the Wald test, the variable that give interact on audit quality and company size (CS*AQ) possesses a p-value of 0.287 and a coefficient value of -0.977.

The Effect Of Profitability On Audit Delay

Table 3's findings show that profitability has a p-value of 0.967 and a coefficient of -0.134. Because 0.967 > 0.05, the variable is not statistically significant. This suggests that profitability has no impact on the duration of audits for financial firms in 2022 until 2024 that are stated on the IDX. In other words, how quickly the audit was finished does not seem to be influenced by a company's capacity to turn a profit. From the point of view of signaling theory, companies with strong profits are inclined to convey positive signals to outside stakeholders by ensuring the punctual release of their annual financial statements. However, the findings indicate that, within the financial sector, the motivation to signal favorable performance is not necessarily driven by profitability levels. This may occur because companies are required to comply with strict regulatory deadlines set by the OJK, regardless of their financial performance. As a result, firms tend to prioritize adherence to reporting regulations and the accuracy of audited financial statements over signaling profitability, which explains why profitability does not significantly affect audit delay. These results align with previous research; they also discovered there is no meaningful correlation between audit delay and profitability.[24]

[24] Indah Nuraini, Siti Nur Hadiyati, And Rina Destiana, "Pengaruh Profitabilitas, Leverage, Terhadap Audit Delay Dengan Ukuran Perusahaan Sebagai Variabel Pemoderasi," *Jurnal Impresi Indonesia* 1, no. 2 (2022): 75; Nini Sumarni, "Pengaruh Profitabilitas, Leverage Dan Ukuran Perusahaan Terhadap Audit Delay Pada Perusahaan Manufaktur Sektor Industri Barang Konsumsi," 5 (2024): 23; Rino Yuli Aditia, "Pengaruh Profitabilitas, Audit Tenure, Solvabilitas Terhadap Audit Delay Pada Perusahaan Pertambangan Yang Terdaftar Di BEI Periode 2018-2022," *Seminar Nasional Manajemen, Ekonomi Dan Akuntansi*, (2022): 452.

The Effect Of Solvency On Audit Delay

The findings in Table 3 show that the solvency variable displays a p-value of 0.026 and a coefficient of 4.520, both of which are below the significance level of 0.05. These findings suggest that solvency has an impact on audit delays in financial sector companies in 2022 until 2024 that are listed on the IDX. An increase in debt usage can lead to elevated financial risks for a company, so auditors need to perform thorough examination procedures such as third-party confirmation, loan letter verification, and assessment of payment ability, which can delay the audit process.[25] According to signal theory, solvency reflects the capacity of a business to fulfill its long-term commitments. A high level of solvency can actually signal risk to investors because it indicates a large debt burden. High solvency signals higher default risk, prompting auditors to expand substantive testing to verify debt covenants and going concern assumptions.[26] This condition requires auditors to conduct a thorough and careful examination, which takes more time and has the potential to cause audit delays. These results align with the outcomes reported in earlier research who indicated that there is an impact of solvency on audit delays.[27]

The Effect Of Company Size On Audit Delay

The third table indicates that company size has a coefficient of 1.161 with a p-value of 0.031. Since 0.031 < 0.05, this variable is significant in statistics way. The outcomes reveal that audit delays in financial sector companies listed on the IDX between 2022 and 2024 are considerably impacted by the company's size. Large companies have more complex organizational structures, a large number of transactions, and diverse business activities.[28] Under these conditions, auditors need additional time to collect and evaluate audit evidence, thereby affecting audit delay. In accordance with signal theory, large companies are strongly motivated to preserve their public reputation by submitting financial reports promptly. This suggests that although large companies are motivated to report promptly to maintain their reputation, the complexity of their operations tends to dominate, resulting in longer audit delays. The findings of this study are consistent with earlier research showing that the size of the company affects audit delay.[29]

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[25] Raihan Firdaus And Bambang Subiyanto, "Audit Delay Drivers : Liquidity, Leverage, Size & Auditor Specialization," *AKURASI: Jurnal Riset Akuntansi Dan Keuangan 7*, no 1 (2025) 122.

[26] Anis Choirun Nisa, "Pengaruh Solvabilitas Dan Profitabilitas Terhadap Audit Report Lag Dengan Opini Audit Going Concern Sebagai Variabel Intervening (Studi Empiris Pada Perusahaan Terdaftar Di Jakarta Islamic Index Periode 2018-2021)," *Jurnal Akuntansi Dan Audit Syariah* 4, no. 2 (2023): 107.

[27] Maria Yunita Meo And Ratri Paramitalaksmi, "Pengaruh Solvabilitas, Likuiditas Dan Good Corporate Governance Terhadap Audit Delay Pada Perusahaan Yang Terdaftar Di Bursa Efek Indonesia Periode 2021-2023," *JIME: Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)* 8, no. 3 (2024): 3328; Efi Susanti, "Pengaruh Profitabilitas Dan Solvabilitas Terhadap Audit Delay Di Bursa Efek Indonesia" *Jurnal Ekonomi KIAT* 32, no. 1 (2021): 133.

[28] Sasmita Trimoelya Kau And Rachmat Agus Santoso, "Analisis Pengaruh Ukuran Perusahaan Terhadap Audit Delay Berdasarkan Literature Review Terindeks Sinta Pendahuluan," *Gorontalo Accounting Journal* 7, no. 1 (2024): 144.

[29] Jesica Tanel And Andreas Bambang, "The Effect Of Company Size , Profitability And Solvency On Audit Delay (Empirical Study Of Consumer Goods Industry Sector Companies Listed On The Stock Exchange Indonesia)," *International Journal Of Application On Economics And Business (IJAEB)* 2, no. 4 (2024): 943; Mayang Sulistiawati And Firdaus Amyar, "Pengaruh Ukuran Perusahaan, Audit Tenure, Dan Profitabilitas Terhadap

Audit Quality Moderates The Effect Of Profitability On Audit Delay

The moderation test in Table 3 shows a coefficient of –8.925 and a p-value of 0.352. Because 0.352 > 0.05, the moderating effect is not statistically significant. Those results explain that audit quality fails to moderate the effect of profitability on audit delay in financial sector companies listed on the IDX in 2022-2024. The findings of this investigation indicate that a company's profitability, whether high or low, does not influence the timeliness of audit completion, even when audits are conducted by high-quality auditors. Signaling theory states that profitability serves as a positive signal of a company's financial performance and is expected to encourage timely submission of financial statements, particularly when accompanied by high-quality auditors, which signal credibility. However, the findings indicate that this signal has no significant impact on the audit process. Regardless of auditor quality, the audit is carried out independently and professionally, with auditors producing dependable and high-quality audit reports. These findings are aligned with previous research indicating that the association between audit delay and profitability is unaffected by audit quality.[30] These findings are also consistent with evidence reported in the Asian Journal of Accounting Research, which indicates that certain aspects of audit quality do not necessarily produce significant effects on specific audit-related outcomes.[31]

Audit Quality Moderates The Effect Of Solvency On Audit Delay

The findings of the moderation test in Table 3 indicate a coefficient of -5.599 and a probability value of 0.028, which is less than 0.05. The empirical results indicate audit quality moderates the relationship between solvency and audit delay in financial sector companies listed on the IDX during the 2022–2024 period. The negative coefficient indicates that in organizations with strong solvency, audit quality reduces how solvency affects audit delay. The use of high-quality auditors tends to decrease the chances of audit delays occurring. Although companies carry high levels of debt and the potential to increase audit risk, better quality auditors have the competence, experience, and adequate resources to handle audit complexities more efficiently. High-quality auditors are able to plan audits better, understand the company's financial risks, and manage examination procedures systematically, thereby reducing the potential for audit delays.[32] According to signaling theory, engaging high-quality auditors serves as a good signal to external stakeholders that a company is determined to ensure transparency and the reliability of its financial reports, particularly in situations involving high financial risk. This signal enhances stakeholder confidence and motivates auditors to execute the procedure for auditing effectively and

Audit Delay Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2017-2019," *Jurnal Ilmiah Akuntansi Kesatuan* 10, no. 3 (2022): 585.

[30] Nabila Khansa Mahira, "Determining Factors Of Audit Delay With Audit Quality As A Moderating Variable," *JASA (Jurnal Akuntansi, Audit Dan Sistem Informasi Akuntansi)* 8, no. 1 (2024): 108.

[31] Maryam Yousefi Nejad, "A Panel Data Analysis Of The Effect Of Audit Quality On Financial," *Asian Journal Of Accounting Research* 9, no. 4 (2024): 422.

[32] Hubertus Ade And Resha Raditya, "Who's To Blame For Audit Delays : Financial Pressure, Profitability, Or The Auditor ?," *Jurnal Manajemen Dan Penelitian Akuntansi (JUMPA)* 18, no. 1 (2025): 182.

professionally. The results align with previous studies, suggesting the relation between solvency and audit delay is moderated by audit quality.[33]

Audit Quality Moderates The Effect Of Company Size On Audit Delay

Table 3 reports a coefficient of –0.977 and a p-value of 0.287 for the moderation effect. Because the p-value exceeds 0.05 (p > 0.05), the moderating variable fails to show a statistically significant effect. These outcomes indicate that audit quality is unable to moderate the relation between company size and audit delay in financial sector companies listed on the IDX in 2022-2024. The negative sign of the coefficient reflects an inverse relationship between the variables, but since the p-value surpasses the significance threshold, the impact is insufficient to confirm a moderating effect. Complex company activities and large transaction volumes pose challenges for auditors in the audit process. Even when audits are conducted with high quality, auditors still require sufficient time to examine the details to ensure the reliability of financial statements. Therefore, company size does not necessarily guarantee faster audit completion.[34]

This finding is further influenced by specific regulations in Indonesia, particularly POJK No. 14/2022, which imposes strict and uniform reporting deadlines for all financial institutions, leaving little room for auditors regardless of their reputation to significantly accelerate the process for large firms. In addition, the dominance of Big Four audit firms in handling large and complex financial sector clients in Indonesia may also contribute to this condition, as these firms often experience high workload concentration during peak audit periods, which can limit their ability to significantly reduce audit delay despite maintaining high audit quality. Previous study suggests that audit outcomes are not solely determined by audit quality.[35] This situation indicates that, although audit quality is high, its effectiveness in shortening the duration of audits is hindered by the high volume of work and the complexity of the audit process faced by auditors. In line with signaling theory, company size can act as a signal of stability and trust to external parties, but this signal is not strong enough to reduce the audit complexity inherent in large companies. The results found by the researchers differ from previous studies, which suggested that the effect of company size on audit delay may be mitigated by audit quality.[36]

The implications of these research findings suggest that for policymakers, audit timeliness in Indonesia is more a result of regulatory compliance than auditor reputation. Theoretically, this study expands the academic discourse by highlighting that in highly regulated markets, the complexity of a firm outweighs the moderating power of audit

[33] Fuad Rahardi, Afrizal, And Enggar Diah PA, "Faktor-faktor Yang Mempengaruhi Audit Delay Dengan Reputasi KAP Sebagai Variabel Pemoderasi (Studi Pada Perusahaan LQ 45 Yang Terdaftar Di Bursa Efek Indonesia Pada Tahun 2015-2019)," *Jurnal Akuntansi Dan Keuangan Universitas Jambi* 6, no. 1 (2021): 18.

[34] Putri Dwi Handayani, Anggita Langgeng Wijaya, And Nik Amah, "The Effect Of Company Size, Audit Opinion, And Profitability On Audit Delay With Auditor Quality As A Moderating Variable (Case Study Of Property And Real Estate Companies Listed On The IDX In 2021-2024)," *Seminar Inovasi Manajemen Bisnis Dan Akuntansi (SIMBA)*, 2025.

[35] Shuai Yuan, Wuxue Zhang, And Kaiwen Zhu, "Place Attachment , Audit Pricing And Audit Quality," *Journal Of Contemporary Accounting & Economics* 19, no. 2 (2023): 100365.

[36] Annisa Sasvinorita And Zumratul Meini, "The Effect Of Profitability, Leverage, And Company Size On Audit Delay Eith KAP'S Reputation As A Moderating Vaiable," *Jurnal Ekonomi* 12, no. 01 (2023): 232.

quality. In practical terms, these findings suggest that companies and auditors need to improve their audit planning and financial reporting readiness in order to effectively manage audit delays.

Conclusion

According to the findings from the logistic regression analysis, this research concludes that solvency and company size are significant determinants of audit delays in financial sector companies, while profitability does not affect the timeliness of audits. Furthermore, audit quality was found to moderate the relation between solvency and audit delays, but did not moderate the impact of profitability and company size.

These research indicate that financial risk and company size play a more important role in determining audit completion time than profitability. The results also show that audit quality strengthens the relationship between solvency and audit delays, highlighting the importance of auditor characteristics in companies with high debt. This research contributes to the advancement of signaling theory and enriches the literature on audit delays, especially within the context of financial sector companies in Indonesia. From a theoretical perspective, this study highlights the role of financial risk as a stronger signal in influencing audit delay, while practically, the findings provide insights for regulators, companies, and auditors in managing audit timeliness. However, this study is limited to financial sector companies and a limited number of variables. Therefore, future research is suggested to include other sectors and additional variables to provide more comprehensive results.

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Author Contributions Statement

ZAK was in charge for conducting the research and writing the manuscript. SR supervised the research, provided direction, and offered valuable feedback. Both authors worked together in finalizing this article.

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