



The influence of profitability, solvency, and company size on audit delay in property and real estate sector companies in 2020-2022

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ARTICLE INFO	ABSTRACT
<p><i>Article history:</i></p> <p>Received Nov 10, 2023 Revised Nov 14, 2023 Accepted Nov 19, 2023</p> <hr/> <p><i>Keywords:</i></p> <p>Profitability; Solvency; Company size; Audit delay.</p>	<p>Audit delay as the time span for completing the annual financial report audit report is measured based on the number of days needed to obtain the independent auditor's financial report for the audit of the financial report. The aim of this research is to determine the effect of profitability, solvency and company size on audit delay in property and real estate sector companies in 2020-2022. This research uses a descriptive method using secondary data in the form of audited financial statements originating from companies listed on the Indonesia Stock Exchange which can be obtained from the website www.idx.co. The results of the profitability research obtained a significance value of $0.307 > 0.05$, meaning that H1 was rejected. Solvency has a significance value of $0.418 > 0.05$, meaning that solvency has no effect on audit delay. Company size obtains a significance value of $0.046 < 0.05$, so H1 is accepted.</p> <p><i>This is an open access article under the CC BY-NC license.</i></p>



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1. INTRODUCTION

The Financial Services Authority explains that financial reports must be submitted to the OJK no later than 120 days from the end of the financial year (Financial Services Authority, 2016). Delays in presenting financial reports can create uncertainty and influence investor decisions. In general, investors consider delays in financial reporting to be a bad sign for the company's health. In the competitive world of business and investment, companies can be assessed as having quality based on the presentation of financial reports that are faster, more accurate and more relevant. The quality of financial report information is influenced by the timeliness of its preparation and delivery, if it is delivered late it will increase uncertainty in decision making because the information is not available when needed by users, this causes the level of investor confidence to decrease (Mulyandani & Qintha, 2022). The longer the publication time for financial reports audited by auditors, the more investors will doubt the company's

financial condition, which will result in a decline in the company's share price (Wirnawati et al., tt).

Audit delay as the time span for completing the annual financial report audit report is measured based on the number of days required to obtain the independent auditor's financial report for the audit of the Company's financial statements from the date the Company's books are closed, namely as of December 31 until the date stated in the independent auditor's report (Sari & Mulyani, 2019). According to OJK regulations in the Decree of the Directors of PT. Indonesian Stock Exchange Number: Kep-00015/BEI/01/2021 regarding changes to regulation Number 1-E concerning the obligation to submit information which states that companies going public are required to submit annual audited financial reports no later than the end of the 3rd month after the date of the financial report (PT. Indonesian Stock Exchange, 2022).

The regulations that have been made by the OJK do not guarantee that all companies comply with these regulations. There are still many companies listed on the Indonesian Stock Exchange that publish their annual financial reports beyond the time limit set by the OJK. In 2020, there were 80 companies that were late in submitting their annual audit financial reports for the period 31 December 2019. (Gumilar, 2020), in 2021 there were 88 companies that were late in submitting audited financial reports for the period 31 December 2020 (Wareza, 2021), in 2022 there will be 91 companies that are late in submitting audited financial reports for the period 31 December 2021 (Purwanti, 2022).

Companies operating in the property and real estate sector are companies whose reporting capabilities vary widely and tend to experience delays (Zulman Hakim et al., 2022). In this research, we will discuss several factors that are considered to have an influence on the length of the audit delay process. The factors referred to that influence the audit in this research are profitability, solvency and company size. The first factor that is considered to influence the occurrence of audit delays is profitability. Profitability is the Company's ability to generate profits originating from sales, total assets and total equity. The profitability ratio measures whether the company is efficient in operating its wealth assets, seen from the profits obtained (Rochmah1 et al., 2022). The higher the profitability, the better the company's performance in making a profit. If the company does not make a profit or experiences a loss, the auditor will respond more carefully in carrying out the process of auditing financial statements because the auditor will look for evidence which will cause the audit process to take longer (Sekar Natasyah & Putra Hafiz, 2022).

Research conducted by Arif and Hikmah (2023) states that profitability has a negative effect on audit delay. Companies that suffer losses tend to experience long audit delays because auditors will be more careful during the audit process (Arif & Hikmah, 2023). Meanwhile, according to research conducted by Al-Faruqi (2020) states that profitability has no effect on audit delay. Companies with high or low profitability are required to comply with the regulations issued by the OJK, namely regarding the company's obligation to publish annual financial reports that have been audited thoroughly. on time, so that audit delays do not occur (Atho & Al-Faruqi, 2020).

The second factor is solvency. Solvency is considered to have an effect on audit delay because if the company has high debts or liabilities this will cause an auditor to confirm many transactions and other supporting evidence so that the financial statement audit process becomes longer and longer (Ginting, 2019). Companies that have a larger capital structure are obtained from investor funds rather than debt, meaning the company's solvency is small. And if the company has high solvency, it reflects the company's high financial risk. The results of research by Pratiwi (2018) show that solvency has a positive effect, it is said that companies that have a high profitability ratio have a high risk of default so that auditors deepen audit delays (Pratiwi, 2018). However,

this is different from research conducted by Zulaikha (2022) which said that solvency does not have a significant effect on audit delay (Zulaikha, 2022).

The third factor is company size. Company size is a scale where the size of a company is large and small, which can be seen from the size of the assets owned by the company. According to research by Rochmah (2022), company size has no influence on audit delay because the estimation of company size uses total assets which are more constant when compared with market value and also the level of sales, therefore the size of the company can be calculated using the size of the company or total assets (Rochmah et al., 2022).

The implication of this research is that the objects of this research are property and real estate companies listed on the Indonesia Stock Exchange for the 2020-2022 period. Researchers chose property and real estate companies as research objects because this sector is one of the primary needs where all humans need support and every human being tries to fulfill it. Besides that, the need for property will continue to increase, especially in urban areas, this is due to the increase in urbanization as a consequence of the rapid growth of cities as economic centers.

The factors tested by the author are profitability, solvency, and company size. The author determines the property and real estate sector companies. Companies in the property and real estate sector are one part of service companies in Indonesia. Property and real estate sector companies are still the main choice for investors in investing their funds. This is because the shares of companies in property and real estate still offer the potential for increases.

From the results of this review, it is clear that there are many aspects that influence audit delay, but it can also be seen that there are inconsistencies in the results of the research that has been carried out. The formulation of the problem presented in this research is 1) Does profitability have a positive or negative effect on audit delay?, 2) Does solvency have a positive or negative effect on audit delay? 3) Does company size have a positive or negative effect on audit delay?

Based on the background, this research aims to understand and test profitability, solvency and company size on audit delay positively or negatively, so the aim of this research is to determine the effect of profitability, solvency and company size on audit delay in property and real sector companies. estate in 2020-2022.

2. RESEARCH METHOD

This research uses a descriptive method using secondary data in the form of audited financial statements originating from companies listed on the Indonesia Stock Exchange which can be obtained from the website www.idx.co. The descriptive method is a research method that describes an object or subject that will be studied broadly, deeply and in detail (Depari & Sudjiman, 2022). This research method is used to answer and solve problems by collecting data, classification, analysis, reports and conclusions. The sample selection criteria and data identification are as shown in table 1 below:

Table 1. Sample selection criteria

NO	Criteria	Number of Companies
1	Property and real estate sector companies listed on the Indonesia Stock Exchange for the 2020-2022 period	85
2	Companies that do not publish annual financial reports ending 31 December in a row for 2020-2022	(12)
3	Companies that do not use the Rupiah currency	(4)
	Total Number of Samples for Research Period	69
	Total sample for 3 years (69 x 3)	207

Data analysis techniques use descriptive statistics, normality test (Kolmogorov-Smirnov (KS) test), multicollinearity test to test the regression model, autocorrelation test, heteroscedasticity test, hypothesis test, coefficient of determination, individual parameter significance test (t statistical test), and simultaneous test (F Statistical Test).

3. RESULTS AND DISCUSSIONS

3.1. Descriptive Statistical Analysis

Table 1. Descriptive Statistics Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Audit Delay	207	41.00	239.00	103.5072	34.08554
Profitability	207	.00	428.00	41.6425	60.61255
Solvency	207	2.00	1159.00	368.3671	238.70763
Company Size	207	23903.00	31805.00	28493.0097	1694.44051
Valid N (listwise)	207				

Data source: SPSS version 21 by researcher

Based on Table 2, 207 data were obtained from a 3 year research period with a total of 69 companies. Variable Y (Audit Delay) has a mean of 103.50, standard deviation of 34.08554. The maximum audit delay value is 239 and the minimum value is 41. Variable X1 (profitability) has a mean of 41.6425 with a standard deviation of 60.61225. The maximum value of profitability is 428 and the minimum value is 00.0. Variable X2 (solvency) has a mean of 368.3671, a standard deviation of 238.70763. Maximum solvency value 1159, minimum value 2.00. Variable X3 (company size) has a mean of 28493.0097, a standard deviation of 1694.44051. Maximum value of company size 31805.00, minimum value 23903.00.

3.2. Normality test

Table 2. One Sample Kolmogorov-Smirnov Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residuals
Normal Parameters, b	Mean	.0000000
	Std. Deviation	18.84135268
Most Extreme Differences	Absolute	,100
	Positive	,100
	Negative	-.053
Kolmogorov-Smirnov Z		1,289
Asymp. Sig. (2-tailed)		,072

a. Test distribution is Normal.

b. Calculated from data.

From the data above, it shows that the Asymp.Sig (2-tailed) value is 0.072, meaning it is greater than the significance value of 0.05, so the conclusion is that this data is normally distributed.

3.3. Multicollinearity Test

Table 4. Multicollinearity Test Results
Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Profitability	,982	1,018
Solvency	,871	1,148
Company Size	,858	1,166

a. Dependent Variable: Audit Delay

The results from table 4 show that the regression model of profitability, solvency and company size has a VIF < 10 and Tolerance > 0.1. So, it can be concluded that there is no multicollinearity between the independent variables.

3.4. Autocorrelation Test

Table 5. Autocorrelation Test Results

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,199a	,040	,022	19.01501	2,087

a. Predictors: (Constant), Company Size, Profitability, Solvency

b. Dependent Variable: Audit Delay

To interpret the results of the autocorrelation test above, compare the Du value in the table with the calculated DW value and the 4-dU value in the table.

Du value in the table = 1.7831

Calculated DW value = 2.087

4-Du value = 4 - 1.7831 = 2.2169

From these results it shows that $1.7831 < 2.087 < 2.2169$ so it can be concluded that there are no symptoms of autocorrelation. Thus, the data passes the classic autocorrelation assumption test.

3.5. Heteroscedasticity

Table 6. Heteroscedasticity Test Results

Model	Coefficients ^a			t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
(Constant)	41,426	14,187		2,920	,004
Profitability	-56,506	38,418	-.115	-1,471	.143
Solvency	8,449	4,406	,159	1,918	,057
Company Size	-.985	,517	-.159	-1,907	,058

a. Dependent Variable: ABS_RES1

Table 6 shows that the significance value of all X variables is greater than 0.05, meaning that heteroscedasticity does not occur.

3.6. Multiple Linear Regression Analysis

Table 7. Multiple Linear Regression Results

Model	Coefficients ^a		
	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
(Constant)	142,494	25,301	
Profitability	-68,015	66,438	-.080
Solvency	-6,304	7,764	-.067

Company Size	-1,542	,922	-.139
a. Dependent Variable: Audit Delay			

The constant value 142,494 means $X_1, X_2, X_3 = 0$ then $Y = 142,494$. The coefficient value of $X_1 = -68.015$, meaning that if the coefficient value of $X_2 = -6.304$ means that if X_2 increases by 1 unit then the Y value decreases by 6.304. The coefficient value of $X_3 = -1.542$ means that if X_3 increases by 1 unit then the Y value decreases by 1.542

3.7. Coefficient of Determination (R²)

Table 8. Coefficient of Determination

Model Summary b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,199a	,040	,022	19.01501

a. Predictors: (Constant), Company Size, Profitability, Solvency

b. Dependent Variable: Audit Delay

Based on table 8, it can be seen that the R² value is 0.199 and the coefficient of determination is 0.022. This value shows that the variables company size, profitability and solvency together can determine the magnitude of the change in audit delay of 2.2%. Meanwhile, the remaining 97.8% was influenced by other factors not included in this study.

3.8. T Test (Partial)

Table 9. T Test Results

Model	Coefficients ^a			t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
(Constant)	142,494	25,301		5,632	,000
Profitability	-68,015	66,438	-.080	-1,024	,307
Solvency	-6,304	7,764	-.067	-.812	,418
Company Size	-1,542	,922	-.139	-1,673	,046

a. Dependent Variable: Audit Delay

The profitability and solvency variables have a significance value of > 0.05 , meaning H₁ and H₂ are rejected, while the company size variable has a significance value of $0.046 < 0.05$, meaning H₃ is accepted. So the conclusion is that profitability and solvency have no effect on audit delay. Company size has a negative effect on audit delay.

3.9 Simultaneous Test (F Test)

Table 10. Simultaneous Test Results (F Test)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2410.578	3	803.526	2,222	.008b
	Residual	58574.434	162	361,571		
	Total	60985.012	165			

Based on table 10, it can be seen that the significance value is $0.008 < 0.05$, meaning that variable X simultaneously influences variable Y.

The results of this research are in line with research conducted by Hasanah (2019) stating that the variables profitability, solvency and company size simultaneously have a significant influence on audit delay. Nugraha (2013) said that the higher the profitability, the shorter the audit delay because high profitability is good news so the company will not delay publishing the company's annual financial report.

Apart from that, Setiawan (2013) said that the higher the solvency, the longer the audit delay because companies that have a high proportion of total debt compared to assets will increase the tendency for losses. According to Hasanah (2019), the size of a company with large or small total assets has the same possibility of facing pressure in reporting annual financial reports, because the auditor will continue to process the audit regardless of the number of assets the company owns and will still be checked in the same way according to with existing procedures.

4 CONCLUSION

Based on the results of the research and discussions carried out in the previous stage, the following conclusions were obtained profitability obtained a significance value of $0.307 > 0.05$, meaning that H1 was rejected. So profitability has no effect on audit delay due to auditing activities in a company in terms of large or small profits, there is no significant difference in terms of the auditing process and the audit process carried out on the company's performance report. So the size of a company's profit does not affect audit delay. This is also proven by the results of the analysis of the partial relationship between profitability and audit delay, namely 0.307, this shows that profitability has no effect on audit delay. Solvency has a significance value of $0.418 > 0.05$, meaning that solvency has no effect on audit delay. Solvency is one of the ratios to show the financial health of a company, but it is not a determinant of whether the company's performance is considered good or not, because when the company is able to earn large profits, the company will be able to pay its debts. A large company's debt level will tend to require a longer audit time, but if there is no fraud or error in the company's debt recording, then there is no need to carry out a comprehensive audit which will have an impact on audit delays. Company size obtains a significance value of $0.046 < 0.05$, so H1 is accepted. So company size has a negative effect on audit delay. Company size has a negative effect on audit delay because large companies or companies that have high total assets tend to have more sophisticated information systems, accounting staff and resources so they are able to present financial reports in a short time compared to companies that have few assets.

Research contributions for property and real estate companies and other publicly traded companies are advised to consider the factors that influence audit delay in order to minimize the emphasis on publishing financial reports on time. Further research is recommended to add a broader research scope and not be limited to publicly traded companies listed on the Indonesian Stock Exchange.

This research uses secondary data sources from the Indonesian Stock Exchange (BEI), so there is a possibility that the information obtained does not reflect the actual conditions regarding the length of the audit delay, calculated from the reporting date to the date the audit report is signed. So, it is possible that after the financial report is signed by a public accountant, it is not necessarily the date on which the report will be announced to the public. This is a limitation of research because it is difficult to find data on when company financial reports are submitted to the Financial Services Authority (OJK) or when they are announced to the public.

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