

## AUDIT DELAY IN FOOD AND BEVERAGE FIRMS: SIZE, PROFITABILITY, AND AUDITOR REPUTATION

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### ABSTRACT

*Audit delay refers to the time lag in the issuance of audited financial statements, which can reduce the relevance of information for users. This study examines the effect of firm size, return on assets (ROA), and audit firm reputation on audit delay in manufacturing companies within the food and beverage subsector listed on the Indonesia Stock Exchange during 2019–2023. A quantitative approach with a causal design was applied. Using purposive sampling, 26 companies were selected from a population of 30 firms, resulting in 130 observations. Data were analyzed using SPSS version 27. The findings show that ROA has a negative and significant effect on audit delay, indicating that more profitable companies tend to complete audits faster. In contrast, firm size and audit firm reputation do not significantly influence audit delay. These results suggest that audit timeliness is driven more by financial performance than by company scale or auditor affiliation. This study provides empirical evidence on audit delay determinants and offers insights for management, auditors, investors, and regulators to improve the timeliness of audited financial reporting.*

**Keywords:** *Audit Delay; Firm Size; Return on Assets; Audit Firm Reputation.*

### ABSTRAK

Audit delay merujuk pada jeda waktu dalam penerbitan laporan keuangan yang telah diaudit, yang dapat mengurangi relevansi informasi bagi para pengguna laporan keuangan. Penelitian ini bertujuan untuk menguji pengaruh ukuran perusahaan, return on assets (ROA), dan reputasi kantor akuntan publik terhadap audit delay pada perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia selama periode 2019–2023. Penelitian ini menggunakan pendekatan kuantitatif dengan desain kausal. Melalui teknik purposive sampling, diperoleh 26 perusahaan dari total populasi 30 perusahaan, sehingga menghasilkan 130 observasi penelitian. Data dianalisis menggunakan SPSS versi 27. Hasil penelitian menunjukkan bahwa ROA berpengaruh negatif dan signifikan terhadap audit delay, yang berarti perusahaan dengan tingkat profitabilitas yang lebih tinggi cenderung menyelesaikan proses audit lebih cepat. Sebaliknya, ukuran perusahaan dan reputasi kantor akuntan publik tidak berpengaruh signifikan terhadap audit delay. Temuan ini menunjukkan bahwa ketepatan waktu penyelesaian audit lebih dipengaruhi oleh kinerja keuangan perusahaan dibandingkan dengan skala perusahaan maupun afiliasi auditor. Penelitian ini memberikan bukti empiris mengenai faktor-faktor yang memengaruhi audit delay serta memberikan wawasan bagi manajemen, auditor, investor, dan regulator dalam meningkatkan ketepatan waktu penyampaian laporan keuangan yang telah diaudit.

**Kata Kunci:** *Audit Delay; Ukuran Perusahaan; Return on Assets; Reputasi Kantor Akuntan Publik.*

### INTRODUCTION

The demand for professional accounting services has increased significantly along with the growing complexity of business activities and the need for transparent financial information. Financial statements serve as the primary source of information for investors, creditors, and other stakeholders in evaluating a company's performance and financial condition (Bastian, 2019). However, the preparation of financial statements is not free from potential bias, error, or managerial intervention; therefore, independent auditing is required

to ensure the fairness and reliability of the information presented (Jannah et al., 2021; Widiya & Syofyan, 2020). Auditing is defined as a systematic process of obtaining and evaluating evidence objectively regarding management assertions to determine the degree of correspondence between those assertions and established criteria (Arens et al., 2021; Lubis et al., 2020). Consequently, audit quality and the timeliness of audited financial reporting are essential for maintaining the relevance of accounting information.

Timeliness is one of the fundamental qualitative characteristics of financial reporting. Financial statements that are reported late may reduce the usefulness of information for decision-making purposes (Suryadi, 2021). In Indonesia, the submission of audited financial statements for public companies is regulated by the Otoritas Jasa Keuangan, requiring companies listed on the Bursa Efek Indonesia to submit audited annual reports no later than 120 days after the fiscal year-end (Effendi, 2019). The delay between the fiscal year-end and the issuance of the audit report is commonly referred to as audit delay (Sari & Mulyani, 2019). A longer audit delay may indicate audit complexity, internal control issues, or financial problems within the company (Agustina & Jaeni, 2022).

The phenomenon of audit delay still occurs among public companies in Indonesia, particularly in the manufacturing sector of the food and beverage subsector. One notable case involved PT Tiga Pilar Sejahtera Food Tbk, which experienced a significant audit delay due to financial reporting issues and received a disclaimer opinion for consecutive periods, resulting in a suspension of its stock trading. In addition, several companies such as PT Garudafood Putra Putri Jaya Tbk, PT Sekar Bumi Tbk, PT Prasadha Aneka Niaga Tbk, and PT Siantar Top Tbk were also reported to have experienced delays exceeding the regulatory deadline. These cases indicate that audit delay remains an important issue because it may signal internal problems and reduce investor confidence (Christine & Hidayat, 2023).

Theoretically, audit delay is influenced by both internal company characteristics and external auditor-related factors, including firm size, profitability measured by Return on Assets (ROA), and audit firm reputation (Diliasmara & Nadirsyah, 2019; Indriyanto, 2024). Firm size reflects operational complexity and internal control systems that may affect the duration of the audit process (Abiodun, 2020). However, previous studies show inconsistent results (Christine & Hidayat, 2023; Putri & Setiawan, 2021; Saputra et al., 2020) found that firm size affects audit delay, whereas (Patinaja & Siahainenia, 2020; Susilawati & Safary, 2020; Wulandari, 2024) reported no significant effect.

Return on Assets (ROA) represents a company's ability to generate profit from its assets (Endiana & Apriada, 2020). Companies with higher profitability tend to accelerate financial reporting because it signals positive performance to investors (Awliya, 2022). Research (Awliya, 2022; Endiana & Apriada, 2020; Turini, 2020) found that ROA significantly affects audit delay, while (Putra & Subiyanto, 2022; Wahyuni & Wahyuni, 2023; Yunita & Karlina, 2024) found no significant relationship.

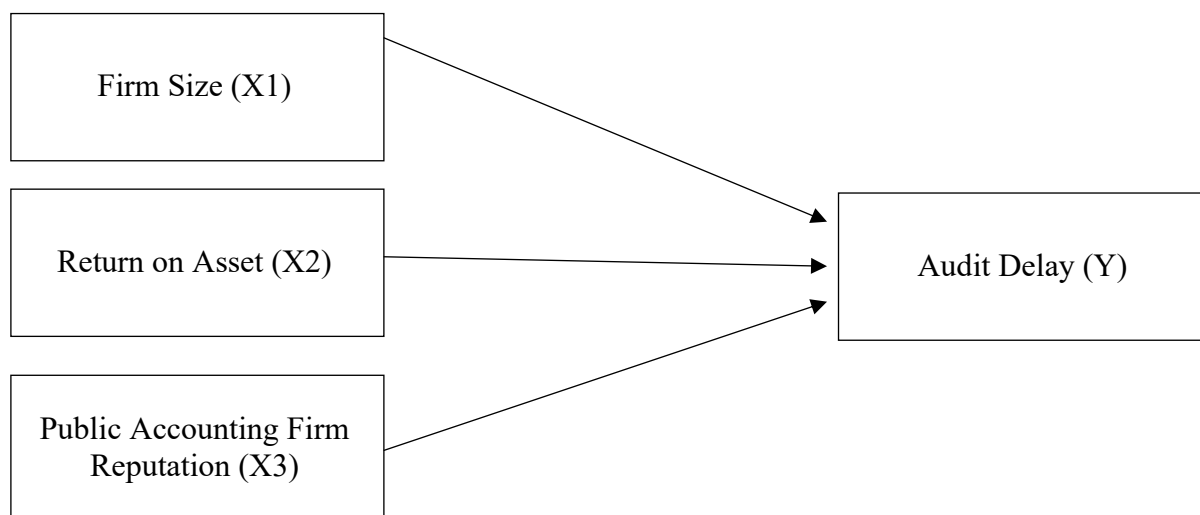
Audit firm reputation is also considered an important factor affecting audit delay. Audit firms affiliated with the Big Four PricewaterhouseCoopers, Ernst & Young, Deloitte, and KPMG generally possess greater audit resources and standardized methodologies that may improve audit efficiency (Paulus et al., 2026). Nevertheless, prior research also shows inconsistent findings. (Sari & Sujana, 2021; Sihombing, 2021; Sukmono et al., 2023) influences audit delay, while (Manajang & Yohanes, 2022; Permatasari & Saputra, 2021; Rachmah & Julianto, 2022) reported otherwise.

These inconsistent findings and the persistence of audit delay cases indicate the existence of a research gap that requires further empirical investigation, particularly in the food and beverage manufacturing subsector, which has unique operational characteristics and reporting

risks. Therefore, this study aims to examine the effect of firm size, Return on Assets (ROA), and audit firm reputation on audit delay in food and beverage manufacturing companies listed on the Indonesia Stock Exchange during the period 2019–2023, in order to provide updated empirical evidence and clarify inconsistencies in previous studies.

From the perspective of agency theory developed by (Jensen & Meckling, 1979), conflicts between principals and agents arise due to information asymmetry, making reliable and timely financial reporting essential to reduce agency costs. One important issue in this context is audit delay, which refers to the time required to complete the audit process; longer delays may increase uncertainty and reflect weaker monitoring mechanisms. Profitability (measured by ROA) and audit firm reputation are factors often associated with audit delay. Firms with higher profitability tend to report faster as a positive signal of performance, although complex transactions may extend audit procedures, while reputable audit firms are expected to improve audit efficiency through stronger resources and methodologies. Therefore, examining the influence of profitability and audit firm reputation on audit delay is important to understand their role in reducing information asymmetry and strengthening monitoring effectiveness.

This study offers novelty by re-examining the determinants of audit delay through the integration of firm size, profitability (ROA), and audit firm reputation specifically in the Indonesian food and beverage manufacturing subsector during the 2019–2023 period, a sector that has experienced several real cases of reporting delays but remains limited in empirical investigation. Unlike prior studies that generally use mixed sector samples, this research focuses on a more homogeneous industry to obtain stronger empirical consistency and updated post-pandemic financial reporting behavior.



Source: Author, (2026)

**Figure 1. Research Framework**

## METHOD

This study employs a quantitative approach with a causal research design to examine the effect of firm size, return on assets (ROA), and audit firm reputation on audit delay. A causal design is used to analyze the relationship among variables and to test hypotheses regarding the influence of independent variables on the dependent variable. The research focuses on manufacturing companies in the food and beverage subsector listed on the Bursa Efek Indonesia during the 2019–2023 period.

The population consists of all food and beverage subsector companies listed on the Indonesia Stock Exchange, totaling 30 companies over five years of observation. According

to Sugiyono (2021), population refers to the entire set of objects or subjects with specific characteristics determined for study. The sampling technique used is non-probability sampling with a purposive sampling method, where samples are selected based on specific criteria. The criteria include companies consistently listed during 2019–2023, companies with fiscal year-end on December 31, and companies providing complete financial statement data. Based on these criteria, 26 companies were selected, resulting in 130 observation data.

This research applies a descriptive explanatory method. Descriptive research aims to describe the characteristics of variables, while explanatory research explains the relationships among variables through hypothesis testing. The data used are secondary data obtained from published annual reports and financial statements of the selected companies.

The dependent variable in this study is audit delay, measured by the number of days between the fiscal year-end (December 31) and the date of the independent auditor's report. The independent variables consist of firm size, measured using the natural logarithm of total assets; return on assets (ROA), measured by net income divided by total assets; and audit firm reputation, measured using a dummy variable where a value of 1 represents audit firms affiliated with Big Four auditors and 0 represents non-Big Four audit firms.

Data collection techniques include documentation and literature study. Documentation is conducted by collecting financial statement data from company reports and official publications, while literature study is conducted through journals, books, and other academic sources related to audit delay and financial performance.

The data analysis technique used in this study is logistic regression analysis processed using SPSS. According to Ghozali, (2021), logistic regression is used to test whether the probability of the dependent variable can be predicted by the independent variables. The analysis procedures include descriptive statistics, overall model fit test, goodness of fit test using Hosmer and Lemeshow, Nagelkerke R Square for coefficient of determination, and Wald test for hypothesis testing.

## RESULT AND DISCUSSION

Descriptive statistics are presented to provide a general overview of the characteristics and distribution of the research variables, including their minimum, maximum, mean, and standard deviation values, based on 130 observations before further hypothesis testing is conducted.

**Table 1. Descriptive Analysis**

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Audit Delay	130	0.000	1.000	0.050	0.211
Firm Size	130	25.970	32.860	29.521	1.505
ROA	130	-0.003	60.877	0.574	5.332
Public Accounting Firm Reputation	130	0.000	1.000	0.520	0.502
Valid N (listwise)	130				

Source: SPSS 27, (2026)

Based on the descriptive statistics, the audit delay variable across 130 observations ranges from 49 to 149 days, with an average of 84.85 days and a standard deviation of 21.17, indicating moderate variation in the time required to complete the audit process. Firm size, measured by the natural logarithm of total assets, ranges from 25.970 to 32.860 with a mean of 29.52 and a standard deviation of 1.50, suggesting that most sample companies are medium to large-sized with relatively homogeneous asset structures. Return on Assets (ROA) varies

widely from  $-0.003$  to  $60.877$ , with an average of  $0.574$  and a standard deviation of  $5.33$ , reflecting substantial differences in profitability and operational efficiency among firms. Meanwhile, Public Accounting Firm (PAF) reputation, measured using a dummy variable, has a mean of  $0.52$ , indicating that approximately  $52\%$  of the companies are audited by Big Four firms, providing a relatively balanced distribution for further analysis.

**Table 2. Overall Model Fit**

Iteration History <sup>a,b,c</sup>		
Iteration	-2 Log likelihood	Coefficients Constant
Step 0	1	-1.077
	2	-1.2
	3	-1.204
	4	-1.204

Source: SPSS 27, (2026)

Based on the data processing results in Table 2, the value of -2 Log Likelihood is  $140.153$ . The Chi-Square value obtained from the Chi-Square table using the formula  $(N - 1)$ , where  $(130 - 1 = 129)$ , is  $156.508$ . Since the -2 Log Likelihood value ( $140.153$ ) is lower than the Chi-Square value ( $156.508$ ), it can be concluded that the regression model demonstrates a good model fit.

**Table 3. Goodness of Fit**

Hosmer and Lemeshow Test		
Step	Chi-square	Sig.
1	7.398	0.494

Source: SPSS 27, (2026)

Based on Table 3, the Chi-square value is  $7.398$  with a significance probability of  $0.494$ , which is greater than  $0.05$ . This indicates that the null hypothesis is accepted, meaning the model fits the data and there is no significant difference between the observed results and the model's predictions. Therefore, it can be concluded that the logistic regression model is appropriate for further analysis.

**Table 4. Omnibus Test**

Omnibus Tests of Model Coefficients			
		Chi-square	Sig.
Step 1	Step	9.905	0.019
	Block	9.905	0.019
	Model	9.905	0.019

Source: SPSS 27, (2026)

Based on the results of the logistic regression test using SPSS 27, the Omnibus Tests of Model Coefficients show a Chi-square value of  $9.905$  with 3 degrees of freedom and a significance value of  $0.019$ . Since the significance value is lower than  $0.05$ , it can be concluded that the logistic regression model is simultaneously significant. This indicates that the independent variables Firm Size, Return on Assets (ROA), and Public Accounting Firm (PAF) Reputation collectively influence audit delay. Therefore, the logistic regression model used in this study is considered fit for further analysis, as it explains the variation in audit delay better than the initial model that included only the constant. These results also suggest that the inclusion of independent variables significantly improves the model's predictive capability.

**Table 5. Nagelkerke R Square**

Model Summary			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	129.392 <sup>a</sup>	0.075	0.113

Source: SPSS 27, (2026)

Based on the logistic regression results, the  $-2$  Log Likelihood value of 129.392 indicates that the model adequately fits the observed data, as lower values reflect better explanatory power. The Cox & Snell R Square of 0.075 and the Nagelkerke R Square of 0.113 show that the independent variables explain approximately 7.5% to 11.3% of the variation in audit delay, suggesting that other factors outside the model also influence audit delay. Furthermore, the estimation process converged at the fourth iteration with parameter changes below 0.001, indicating stable and reliable coefficient estimates for further hypothesis testing.

**Table 6. Hypothesis Testing**

Variables in the Equation						
		B	S.E.	Wald	Sig.	Exp(B)
	Firm Size -> Audit Delay	-0.135	0.171	0.623	0.430	0.874
	ROA -> Audit Delay	-0.472	0.205	5.29	0.021	0.624
Step 1 <sup>a</sup>	Public Accounting Firm Reputation -> Audit Delay	-0.655	0.492	1.777	0.183	0.519
	Constant	1.833	4.838	0.144	0.705	6.252

a. Variable(s) entered on step 1: Ukuran\_Perusahaan, ROA, Reputasi\_KAP.

Source: SPSS 27, (2026)

Based on the logistic regression results in the Variables in the Equation table, Firm Size has a regression coefficient (B) of  $-0.135$  with a significance value of 0.430 ( $>0.05$ ), indicating that Firm Size does not have a statistically significant effect on audit delay. The negative coefficient suggests that larger firms tend to experience shorter audit delays; however, this effect is not significant. Return on Assets (ROA) shows a coefficient of  $-0.472$  with a significance value of 0.021 ( $<0.05$ ), meaning ROA has a significant negative effect on audit delay. The Exp(B) value of 0.624 indicates that higher profitability reduces the likelihood of longer audit delay, suggesting that more profitable firms tend to complete the audit process more quickly. Public Accounting Firm (PAF) Reputation has a coefficient of  $-0.655$  with a significance value of 0.183 ( $>0.05$ ), indicating that auditor reputation does not significantly affect audit delay, although the negative direction implies that companies audited by Big Four firms tend to have shorter audit delays.

Based on Table 6, a logistic regression equation can be formulated as follows:  
**Audit Delay = 1.833 – 0.135 Firm Size – 0.472 ROA – 0.655 PAF + e**

The constant 1.833 represents the log odds of audit delay when all independent variables are zero. The firm size coefficient of  $-0.135$  suggests that larger companies tend to have a lower probability of experiencing audit delay, although this effect is not statistically significant. The ROA coefficient of  $-0.472$  indicates that higher profitability reduces the likelihood of audit delay, reflecting that financially stronger companies tend to complete audits more promptly. Meanwhile, the KAP reputation coefficient of  $-0.655$  shows that companies audited by Big Four firms are less likely to experience audit delays compared to those audited by non-Big Four firms, though this effect is also not statistically significant.

The logistic regression results indicate that firm size has no significant effect on audit delay. This suggests that the scale of a company, measured by total assets, is not a primary determinant in accelerating or delaying the completion of financial statement audits. Therefore, larger firms do not necessarily complete audits faster than smaller firms (Julianti et al., 2025).

From an agency theory perspective, large firms generally exhibit a higher separation between ownership and control, increasing the potential for conflicts of interest between management (agents) and owners (principals). To mitigate these conflicts, large firms tend to implement stricter oversight mechanisms, such as engaging external auditors and formal internal control systems. However, this study shows that such mechanisms do not directly impact the timeliness of audit completion (Gayatri et al., 2025). Moreover, while large firms have more resources to support the audit process, their higher operational complexity and transaction volume may offset these advantages. As a result, the time auditors need to complete financial audits does not differ significantly from that of smaller firms. Thus, in this study's context, firm size does not significantly explain variations in audit delay, even though, theoretically, larger firms have a stronger agency driven incentive to provide timely financial reporting (Hakim & Aminah, 2025). Previous studies (Arif & Hikmah, 2023; Niditia & Pertiwi Ari, 2021; Patinaja & Siahainenia, 2020; Susilawati & Safary, 2020; Tanama & Priono, 2023) also concluded that firm size does not affect audit delay.

The logistic regression results indicate that Return on Assets (ROA) has a negative and significant effect on audit delay. This finding suggests that higher profitability reduces the likelihood of audit delay. Companies with strong financial performance tend to complete financial statement audits more promptly than those with lower profitability (Christine & Hidayat, 2023). From an agency theory perspective, high profitability reflects a company's effective resource management, which lowers potential conflicts of interest between management (agents) and owners (principals). Financially strong companies typically have more adequate internal control systems and sufficient resources to support a smooth audit process. This reduces audit risk and facilitates auditors in obtaining reliable audit evidence, shortening the time required to complete the audit (Kristanti et al., 2023). Furthermore, highly profitable companies generally face lower financial pressure, meaning management has less incentive to delay audit completion. Therefore, this study confirms that profitability is a key factor in accelerating audit completion by fostering a stronger control environment and reducing agency-related risks (Azalia et al., 2025). Previous studies also support this finding, showing that ROA significantly affects audit delay (Ardi et al., 2023; Eudia, 2022; Nurcahyono et al., 2021; Rankine et al., 2024; Sukmono et al., 2023; Swandewi & Badera, 2021)

The logistic regression results indicate that the reputation of Public Accounting Firms (KAP) does not have a significant effect on audit delay. This finding suggests that using Big Four or non-Big Four auditors is not a determining factor in speeding up or delaying the completion of financial statement audits (Kurniatin, 2025). Therefore, auditor reputation does not directly influence the timeliness of corporate financial reporting (Indriyanto, 2024). From an agency theory perspective, external auditors serve as a monitoring mechanism to reduce information asymmetry and conflicts of interest between management and owners. Although Big Four KAPs are generally associated with higher audit quality, this study shows that such quality does not necessarily translate into faster audit completion. Highly reputable auditors often apply stricter and more comprehensive audit procedures, which can offset the advantage of additional resources, resulting in audit durations similar to those of non-Big Four firms (Sinaga et al., 2025). Moreover, under existing regulations and auditing standards, both Big Four and non-Big Four firms are required to comply with the same professional standards. This uniformity means that differences in auditor reputation do not significantly affect audit duration (Yulianingtias & Triyuwono, 2024). Previous studies also support this finding, concluding that auditor reputation does not influence audit delay (Diana & Pamungkas, 2024;

Manajang & Yohanes, 2022; Permatasari & Saputra, 2021; Rachmah & Julianto, 2022; Rahmayani et al., 2023).

## CONCLUSION

Based on the results and discussion of this study, it can be concluded that firm size, return on assets (ROA), and auditor reputation have differing impacts on audit delay. Firm size does not significantly affect audit delay, indicating that the scale of a company is not a determining factor in accelerating or delaying audit completion. Although larger firms generally possess more resources and stronger monitoring mechanisms, their higher operational complexity offsets these advantages, resulting in audit durations similar to smaller firms. In contrast, ROA has a negative and significant effect on audit delay, suggesting that companies with higher profitability are more likely to complete audits on time. This reflects that financially strong companies not only provide a positive signal to external stakeholders but also reduce agency conflicts through more effective internal controls. Meanwhile, auditor reputation does not significantly influence audit delay, showing that whether a company is audited by a Big Four or non-Big Four firm, audit timeliness is more influenced by internal corporate characteristics and adherence to professional standards than by the auditor's prestige. Overall, this study contributes to a better understanding of the factors influencing audit efficiency, emphasizing the importance of corporate financial performance and internal control mechanisms in reducing audit delays.

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