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# THE EFFECT OF FIRM SIZE AND PROFITABILITY ON AUDIT DELAY MEDIATED BY AUDIT QUALITY

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**Abstract:** This study aims to determine the effect of firm size and profitability on audit delay which is mediated by audit quality, and to determine whether audit quality can mediate the relationship between firm size and profitability on audit delay. The type of research used is quantitative. The number of samples in this study were 46 companies. The data collection technique uses secondary data in the form of annual financial reports for the manufacturing sector for the 2017-2021 period which are listed on the Indonesia Stock Exchange. The analysis technique uses SEM-PLS analysis. Company Size and Profitability have an effect on Audit Delay. As well as audit quality can mediate the relationship between Firm Size and Profitability on Audit Delay.
**Keywords:** Firm Size, Profitability, Audit Delay and Audit Quality.

## INTRODUCTION

Indonesia's manufacturing industry production growth in 2013-2015 has increased. However, in 2016 it showed a decline, while in 2017 it rose again. The existence of instability in production growth can have an impact on the instability of profits obtained by companies engaged in the manufacturing industry. Furthermore, it can result in the timely submission of financial reports due to concerns by company management about the negative impact of financial information submitted to the public on market reactions.

An important source of information about the company's performance and prospects for shareholders and the public as a basis for making investment decisions is the company's financial statements. The availability of useful information for most report users such as financial position, performance and cash flow is the goal of financial financial reports (Diastiningsih & Tenaya, 2017). Financial reports must be published in a timely manner to users when they need them to make decisions, because information loses its usefulness if it is not available when needed. Therefore financial reports must be reliable and relevant. Financial reports can be said to be reliable and relevant if the information contained in them is obtained in a timely manner. The accuracy of presentation of financial statements and the time of preparation of financial reports can affect the value of the information in these financial reports. timely access to the capital market.

There are several factors that can affect audit delay in companies. Among them are company size and profitability. According to Dyer and McHugh (1975) regarding company size, large companies are more consistent on time than small companies in informing their financial reports. The greater the value of company assets, the shorter the audit delay and vice versa. This is because large companies usually have a good internal control system, so as to reduce the level of errors in preparing financial statements which makes it easier for auditors to audit financial statements.

Another factor that can affect audit delay is profitability. Profitability is the company's

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ability to earn profits or gains. Companies that have a high capacity to earn profits can maximize economic potential and can also maximize spending efficiency so that the possibility of companies violating predetermined rules is very small which can later affect the examination conducted by the auditor.

Another factor that can affect audit delay is audit quality. According to Watkins & Morectroft (2018), audit quality is the possibility that the auditor will find and report material misstatements in the client's financial statements. Based on the Public Accountant Professional Standards (SPAP) the audit carried out by the auditor is said to be of good quality, if it meets the auditing requirements or standards. The size of the Public Accounting Firm (KAP) is shown by the high quality of its services which will in turn affect the audit completion period. Fast audit time is one way for KAP with high quality to maintain their reputation.

In Indonesia, the phenomenon of audit delay is nothing new. Even though regulations regarding the submission of financial reports have been enacted, delays in the submission of audited company financial statements still occur in several companies. Reporting from idx.co.id, the Indonesia Stock Exchange (IDX) stated that as of December 31 2017 there were 10 issuers who were late in submitting audited financial reports and as of December 2018 there were also 10 issuers that did the same. The Indonesia Stock Exchange (IDX) provides leeway in submitting deadlines for submission of financial reports and annual reports related to the conditions of the Covid-19 pandemic. As of December 31 2019 IDX stated that there were 64 issuers that had not reported audited finances. As of 31 December 2020, the IDX also found that 88 issuers had not reported audited financial reports. Meanwhile, as of 31 December 2021, the IDX also reported that there were 91 issuers that had not fulfilled the obligation to submit audited financial reports (idx.co.id).

The results of the study show that company size has an effect on audit delay (Althaf, 2020; and Sunarsih, 2021). In addition, profitability affects. Audit quality can mediate the relationship between company size and audit delay (Asmedi & Kurniati, 2022). And audit quality can also mediate the relationship between profitability and audit delay (Efendy, 2020).

This study aims to: 1) determine the effect between size company's response to audit delay; 2) determine the effect of profitability on audit delay; 3) knowing the relationship between audit quality and audit delay; 4) find out whether audit quality can mediate the relationship between firm size and audit delay; 5) find out whether audit quality can mediate the relationship between profitability and audit delay.

## METHODS.

The data collection method in this study uses the documentation method. The documentation method is carried out by collecting data from available sources, namely in the form of secondary data obtained from the Indonesia Stock Exchange's website at www.idx.co.id. The secondary data obtained is in the form of company financial statements that have been audited on the Indonesia Stock Exchange. The sample in this study is a manufacturing sector compan. Statistical analysis in this study used structural equation modeling (SEM) data analysis techniques using SmartPLS 3 software.

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**Hypothesis Development Firm Size and Audit Delay**

Company size is the scale of the company as seen from the company's total assets at the end of the year. Total sales can also be used to measure the size of the company. Company size describes the large or small scale of a company. The size of the business is seen from the field of business that has been carried out. Large companies have better internal control systems than small companies (Indriyani & Meini, 2021). From a Perceived Quality point of view, when both large companies and small companies obtain the same level of confidence from users of financial statements that their financial reports are free from material misstatement, for small companies this level of trust becomes more effective. Outcomes obtained by small companies when the output (financial report user confidence) has been achieved are greater than large companies.

The results of research conducted by Althaf (2020) show that company size affects audit delay because larger companies have better internal controls. Companies that have better internal controls will make it easier for the auditor so that this can reduce the auditor's mistakes in working on the audit report. In line with research conducted by Sunarsih, Budhananda, Mirah (2021) company size has a positive effect on audit delay, this is due to the greater total assets owned

**H1: Company size has a positive effect on audit delay**

**Profitability and Audit Delay**

Profitability is the company's ability to generate profits or profits during a certain period during the accounting period. Profitability can be measured using Return on Assets (ROA), which is a ratio that measures a company's ability to generate net income based on a certain level of assets. Research by Alfiani & Nurmala (2020) and Saputra et al. (2020) show that profitability has a positive effect on audit delay.

**H2: Profitability has a positive effect on Audit Delay**

**Audit Quality and Audit Delay**

Audit quality is the possibility that the auditor will find and report material misstatements in the client' s financial statements (Watkins & Morectroft, 2018). Based on the Public Accountant Professional Standards (SPAP) the audit carried out by the auditor is said to be of good quality, if it meets the auditing requirements or standards.

The size of the Public Accounting Firm (KAP) is shown by the high quality of its services which will in turn affect the audit completion period. Fast audit time is one way for KAP with high quality to maintain their reputation. Kartika (2021) states that the auditor's reputation has no effect on audit delay. These results are not in line with research by Utami (2019) and Rachmawati (2018) which state that KAP size has an influence on audit delay. The results of research on the effect of audit quality on audit delay conducted by Puspitasari and Nurmala Sari (2012), found empirical evidence that audit quality has a significant positive effect on audit delay.

**H3: Audit Quality has a positive effect on Audit Delay**

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**Company Size and Audit Quality**

The size of the company continues to increase and the possibility of the number of agency conflicts also increases so that it can increase the demand for differences in auditor quality (Palmrose, 2020). Large companies offer higher audit fees than do small companies (McKeown et al, 2019). This can affect the quality of audit results, but depends on the independence of the auditor.

In line with the results of research conducted by Taqi et al (2017) which suggested that company size had a significant positive effect on audit quality. The test results prove that the higher the size of the company, the higher the quality of the audit produced by the auditor/audit firm in terms of the ability to detect or report any errors made by the client. The positive influence of company size on audit quality lies in good internal control and data support generated by good systems that have been built by large-scale companies so as to speed up and facilitate the auditor's work to find errors in the client/auditee's financial statements. and completes the auditor's working papers and forms the basis for the preparation of the audit report.

**H4: Company size has a positive effect on audit quality**

**Profitability and Audit Quality**

**P**rofitability is the company's ability to generate profits or profits during a certain period during the accounting period. Profitability can be measured using Return on Assets (ROA), which is a ratio that measures a company's ability to generate net profit based on a certain level of assets. The concept of profitability in financial theory is often used as an indicator of a company's fundamental performance representing management performance. In accordance with the development of research models in the field of financial management, generally the profitability dimension has a causal relationship to firm value. Meanwhile, conceptually, firm value can be explained by the value determined by the price of shares traded in the capital market. This causality relationship indicates that if the company's management performance as measured using the dimensions of profitability is in good condition, it will have a positive impact on investors' decisions in the capital market to invest their capital in the form of equity participation, as well as have an impact on creditors' decisions in relation to corporate financing through debt. Increasing profitability is one of the most important tasks of a business manager. Managers are constantly looking for ways to change the business to increase profitability. This potential change can be analyzed by performing an income statement or partial budget. Partial budgeting allows companies to assess the impact on profitability of small or incremental changes in business before they are implemented Brigham 2009).

The results of the research by Priantoko and Herawaty (2019) show that profitability has a significant positive effect on audit quality. In line with research conducted by Ni Komang Ari Sumartini (2014) which states that profitability affects audit quality. This is in accordance with the logic of the existing theory, thus companies that have a high or low level of profitability will convey this information in a timely manner.

**H5: Profitability has a positive effect on audit quality**

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**Mediation of Audit Quality on Company Size on Audit Delay**

Company size is a function of the speed of submission of financial reports because large companies tend to have shorter audit delay times compared to small companies. Because large companies, especially those listed on the IDX, have responsibilities to investors, creditors and the public who need financial reports for their business decisions. So they are required to provide financial reports more quickly. However, it is possible for small companies to submit financial reports on time, this can be due to a good internal control system and qualified management performance so that they can submit their financial reports in a timely manner (Asmedi and Kurniati, 2022).

Audit quality relates to how well a job is completed compared to predetermined criteria. Based on the description, the hypothesis is formulated as follows. The results of research conducted by Sari (2018) state that audit quality is able to mediate the relationship between company size and audit delay.

**H6: Audit quality can mediate the relationship between company size and audit delay**

**Mediation of Audit Quality on Profitability against Audit Delay**

Total assets reflect how much wealth a company has and reflects the size of the company (Sari, 2018). He also stated that companies with larger assets tend to take longer to complete audits than companies with smaller assets. Audit quality is a characteristic or description of audit practices and results based on auditing standards and quality control standards which serve as a measure of the implementation of the duties and professional responsibilities of an auditor. Audit quality relates to how well a job is completed compared to predetermined criteria (Sari, 2018). With a large number of assets, the profit that the company has is also large. In line with research conducted by Sari (2018) that audit quality is able to mediate the relationship between profitability and audit delay.

**H7: Audit Quality can mediate the relationship between Profitability and Audit Delay**

## RESULTS AND DISCUSSION

**Table 1. Coefficient of Determination**

| | ***R Square* ($R^2$)** | ***R Square Adjusted*** |
|---|---|---|
| Audit Quality (Z) | 0.057 | 0.040 |
| Audit Delay (Y) | 0.111 | 0.091 |

Source : data processed (2023)

It is known that the R2 value is 0.057, which means that the combined influence of firm size and profitability on audit quality is 5.7%, of which the remaining 94.3% is influenced by other variables not involved in the study. For the effect of the independent variable directly on the dependent variable (audit delay) and through the intermediary variable modiation (audit quality) it has an R2 value of 11.1%, of which the remaining 88.9% is influenced by other variables not involved in the study.

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**Table 2. Direct Hypothesis Test**

| | Ori-ginal Sample | Sample Mean | Stan-dard Deviat ion | T Stat-istics | P Val-ues | Informat ion |
|---|---|---|---|---|---|---|
| Company Size → Audit Quality | 0.171 | -0.166 | 0.062 | 2.753 | 0. 006* | Significant Positive |
| Profitability → Audit Quality | 0.076 | -0.076 | 0.024 | 3.109 | 0. 002* | Significant Positive |
| Company Size → Audit Delay | 0.137 | 0.129 | 0.068 | 2.026 | 0. 043* | Significant Positive |
| Profitability → Audit Delay | 0.081 | -0.073 | 0.037 | 2.196 | 0. 029* | Significant Positive |
| Audit Quality → Audit Delay | 0.231 | -0.227 | 0.057 | 4.092 | 0. 00* | Significant Positive |

Source : data processed (2023)

Based on the results of hypothesis testing through the Path Coefficient Boostraping Technique to determine the significance of the effect of variables, it can be investigated based on the p-value. Firm size and profitability affect audit quality variables (p-value of 0.006 and 0.002 <0.05 respectively). While the influence of independent and mediating variables on the dependent variable (audit delay), it is known that firm size, profitability and audit quality have a significant effect on audit delay, this is because each p-value of 0.043, 0.029 and 0.00 is smaller or equal to 0.05.

Based on the table above, it is known that the mediating variable (audit quality) has a significant effect on the dependent variable (audit delay), so it can be indicated that the possibility of the audit quality variable being the mediating variable for the audit delay variable.

**Table 3. Indirect Hypothesis Test**

| | Original Sample | Sample Mean | Standard Deviation | T Statistics | P Values | Information |
|---|---|---|---|---|---|---|
| Profitability→ Audit Quality →AuditDelay | 0.018 | 0.017 | 0.007 | 2.359 | 0.019* | Significant Positive |
| Firm Size → Audit Quality→ Audit Delay | 0.039 | 0.038 | 0.017 | 2.303 | 0.022* | Significant Positive |

Source : data processed (2023)

Based on the results of the mediation test from the table above, it can be seen that the variable firm size and profitability on audit delay is mediated by audit quality which has a significant effect (p-values are 0.022 and 0.019 < 0.05 respectively). From these results indicate that the variables of company size and profitability are mediated by audit quality on audit delay variables.

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## Discussion

### Company Size on Audit Delay

The results showed that firm size had a significant positive effect on audit delay. So the results of this study are in accordance with research conducted by Hasanah(2021) company size has a positive effect on audit delay, this is because the greater the total assets owned by a company, the longer it will complete the audit compared to companies that have smaller total assets , because the number of samples that must be taken is greater and the more audit procedures that must be taken. Thus the pertama hypothesis (H1) is accepted.

### Profitability on Audit Delay

The results showed that profitability had a significant positive effect on audit delay. So the results of this study are in line with Eksandy (2017) which suggests that profitability has a significant positive effect on audit delay, which means that the higher the percentage of profitability, the faster the audit delay and vice versa. Thus the kedua hypothesis (H2) is accepted.

### Audit Quality on Audit Delay

The results of the study show that audit quality has a significant positive effect on audit delay. So the results of this study are in accordance with the research conducted by Fanny and Saputra (2021) which states that when a Public Accounting Firm claims to be a big KAP as done by big four firms, they will try hard to maintain the big name they avoid taking action. -actions that can interfere with their big names.Thus the ketiga hypothesis (H3) is accepted.

### Company Size on Audit Quality

The results of the study show that firm size has a significant positive effect on audit quality. So the results of this study are in accordance with research conducted by Taqi et al (2017) which suggests that company size has a significant positive effect on audit quality. The test results prove that the higher the size of the company, the higher the quality of the audit produced by the auditor/audit firm in terms of the ability to detect or report any errors made by the client. The positive influence of company size on audit quality lies in good internal control and data support generated by good systems that have been built by large-scale companies so as to speed up and facilitate the auditor's work to find errors in the client's/auditee's financial statements. and completes the auditor's working papers and forms the basis for the preparation of the audit report. Thus the keempat hypothesis (H4) is accepted.

### Profitability on Audit Quality

The results showed that profitability has a significant positive effect on audit quality. So the results of this study are in accordance with the research conducted by Priantoko and Herawaty (2019) which results that profitability has a significant positive effect on audit quality. This is in accordance with the logic of the existing theory, thus companies that have a high or low level of profitability will convey this information in a timely manner. Thus the kelima hypothesis (H5) is accepted.

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**Mediation of Audit Quality between Company Size and Audit Delay**

The results of the study show that audit quality has a significant positive effect in mediating firm size on audit delay. So the results of this study are in line with. in line with research conducted by Sari (2018) which states that audit quality is able to mediate the relationship between company size and audit delay. In line with research that has been conducted by Asmedi and Kurniati (2022). Company size is a function of the speed of submission of financial reports because large companies tend to have shorter audit delay times compared to small companies. Because large companies, especially those listed on the IDX, have responsibilities to investors, creditors and the public who need financial reports for their business decisions. So they are required to provide financial reports more quickly. However, it is possible for small companies to submit financial reports on time, this can be due to a good internal control system and qualified management performance so that they can submit their financial reports in a timely manner (Asmedi and Kurniati, 2022). Thus the hypothesis ke enam(H6) is accepted.

**Mediation of Audit Quality between Company Size and Audit Delay**

The results of the study show that profitability has a significant positive effect in mediating audit opinion on audit delay.

So the results of this study are in line with. in line with research conducted by Hasanah(2018) which states that companies with a larger number of assets tend to take longer to complete audits than companies with smaller assets. Audit quality relates to how well a job is completed compared to predetermined criteria. Therefore he stated that audit quality is able to mediate the relationship between profitability and audit delay. Thus the hypothesis ke tujuh (H7) is accepted.

## CONCLUSION

Based on the results and discussion, it shows that company size and profitability have an effect on audit delay either through mediation of audit quality or directly. This shows that the greater the total assets of a company, the auditing process will take longer compared to companies that have smaller total assets. Because the size of a larger company has a big responsibility to investors, creditors and also the public who need accurate and reliable financial report information even though the auditing time must take longer. Likewise with profitability, the higher the profit generated by a company, the higher the audit delay. Because a larger number of assets tends to take longer to complete the audit compared to companies that have smaller assets.

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