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The Influence of the Audit Committee, Profitability, and Company Size on Audit Delay

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ABSTRACT

The purpose of this study is to determine the Influence of Audit Committee, Profitability, and Company Size on Audit Delay in Food and Beverage Sector Companies Listed on the Indonesia Stock Exchange in 2019-2023. This study uses a quantitative method to identify the influence of one variable on another. The data used in this study is secondary data obtained from the Indonesia Stock Exchange (IDX). The data of this study used SPSS software version 26 with descriptive statistical analysis tests, classical assumption tests, multiple linear regression tests, and hypothesis tests. Based on the results of the analysis carried out, the author can draw conclusions that: (1) The audit audit committee variable has a beta of 0.008 and a significance value of 0.006 < 0.05. Therefore, the hypothesis (H1) that states that the audit committee has an effect on *audit delay* in this variable is accepted. (2) The Profitability variable has a beta of 0.420 and a significance value of 0.00 < 0.05. Therefore, the hypothesis (H2) that states that profitability affects audit delay in this variable is accepted. (3) The Company Size variable has a beta of .906 and a significance value of 0.00 < 0.05. So, the hypothesis (H2) that states that the size of the company affects the audit delay in this variable is accepted.

Keywords: Audit committee, profitability, and company size, audit delay

INTRODUCTION

Information about financial statements is needed in a company, both internally and externally. When compiling financial statements, it must meet the characteristic elements of the financial statements themselves, namely relevant, reliable, comparable, and easy to understand. This is very important for an auditor to consider objectively, and based on the auditor's observations while in the field (Apriyanti & Sutandi, 2017). Companies that have gone public are required to submit financial statements in accordance with applicable standards and be audited by independent auditors (Alfitri et al., 2022; Nurcahyono & Purwanto, 2024). Financial statements are required to be examined by independent auditors to ensure that they have been presented reasonably in accordance with applicable accounting standards.

The timely presentation of financial statements is an important factor for the usefulness of financial statements, especially for companies whose shares are listed on the Indonesia Stock Exchange. Financial statements that have been published will provide a bad perspective of the company in the eyes of investors. According to Iskandar, & Anwar (2011), auditing is a process of audit that is carried out critically and systematically by independent parties on the financial statements of a company, with the aim of being able to provide an opinion on the fairness of financial statements (Timoty et al., 2023). The timeliness of audit reporting can be viewed and measured by the number of days from the end of the year to the date of audit reporting, and is often known as audit delay (Lawrence & Janice, 1998).

Audit Delay is the length of time it takes for the auditor to complete the audit starting from the date of closing the book to the completion of the audit report (Al Umar et al., 2020). Delays in audits will have an impact on the delay in the publication of financial statements that affect decision-making for investors to invest their capital (Pratiwi, 2018). The timeliness of the presentation of financial statements is important in a financial report, especially for companies listed on the IDX. According to the OJK, the audited day's financial statements are within 90 days from the closing date of the capital market book, which is December 31, and if it exceeds that limit, it can be considered a delay. In fact, there are still many companies that publish financial statements late.

The government through the OJK has given sanctions in the form of reprimands, fines and even revocation of permits for companies that experience audit delays. Financial statements are useful for analyzing an entity's financial condition, past work results & predicting the future of an entity (Fitriana et al., 2024; Herianto et al., 2023). Many companies in the food and beverage sector are late in disclosing and submitting financial reports (Prianti & Abbas, 2022). This results in the length of time it takes for auditors to complete their audit tasks so that it can affect the timeliness of the company to be able to publish financial statements (Christanty et al., 2023; Nurcahyono et al., 2023). The influence that the author will discuss is the influence of the audit committee, profitability, and company size because it is important for the sustainability of a business.

Several companies in the Food and Beverage sector in 2019-2023 experienced *Audit Delays,* including PT Mulia Boga Raya (KEJU) which experienced delays 4 times, namely in 2019 for 143 days, 2020 for 139 days, 2021 for 121 days and 2022 for 208 days. In addition, other companies that experienced *audit delays* include PT Charoen Pokphand Indonesia (CPIN) in 2019 for 114 days, in 2020 for 148 days, in 2021 for 98 days, and in 2022 for 146 days. Based on the phenomena that have been described, it can be seen that companies in the food and beverage sector experience delays in submitting financial reports (Kristianingrum et al., 2022; Pratiwi et al., 2022). So, in predicting the factors that affect *Audit Delay*, the researcher uses the variables of the Audit Committee, Profitability and Company Size.

The Audit Committee is one of the factors that can affect *Audit Delay*. The Audit Committee is a group that has an independent nature or has no interest in the Management and has competence in the field of accounting. Companies that have a good audit committee will produce better audit quality (Zarkasyi in Handoko 2017). The audit committee is formed and responsible to the board of commissioners and helps carry out the duties and functions of the board of commissioners. Increasing the number of audit committees with reliable competence will increase supervision in financial statements (Ifada et al., 2023). Research on the influence of the Audit Committee on *Audit Delay is* still limited in results. according to Lina, et al. (2022) and Hasanah, et al (2021) the audit committee has a significant positive effect. The higher the activity of the Audit Committee carried out by the company, the *higher the risk of Audit Delay*. Meanwhile, in another study conducted by Jafri & Imelda (2022) and Iren Meita (2021), it was shown that the audit committee had a negative and significant effect on audit delays.

Profitability is a ratio used to determine a company's ability to obtain profits from sales or production. (Bawafi & Prasetyo, 2015). A Management uses the profitability ratio as a measurement tool to manage assets and equity to earn profits in a period. If the profitability of a company is higher, then the profit generated by the company is also higher. Investors will invest and assume that there is a positive signal when the company makes a profit. Research conducted by Efi Susanti (2021) and Dinda & Gagaring (2021) stated that profitability has a positive and significant effect on audit delays. The higher the profitability, the lower the potential for audit delay and vice versa, the lower the profitability, the higher the potential for audit delay (Tama, 2015). This is contrary to research conducted by Dewi and Wiratmaja (2017) and Rania & Petrolis (2022) which showed that profitability has a negative effect on audit delays.

Company size is a description of the company's condition, the larger a company, the less likely it is to experience audit delays. A large company will show the total assets owned, and a large company must have an adequate internal system. Therefore, large companies must have a good internal audit and require the company to prepare a quick and short audit report. The size of the company has a negative effect on audit delay (Ayu, 2015). Large companies will tend to be easy to get loans from outside parties in the form of capital or shares, because the reputation of a large company is good in the eyes of the public (Sartono, 2010). Research conducted by Muliantari and Latrini (2017) proves that company size has a positive and significant influence on audit delays. The larger the size of a company, the smaller the chance of the company experiencing audit delays (Nurcahyono & Sinarasri, 2023). This is contrary to research conducted by Syaiful & Rania (2020) which states that company size has no effect on audit delays.

LITERATURE REVIEW

Signal Theory

Signaling theory was first proposed by Spence (1973) explaining that the owner of information provides a signal that is useful for investors and interested parties in the company. This theory explains that management wants to give instructions to outsiders. In this theory, the sender or owner of the information is the company's management while the party receiving the information is the investor. According to Brigham E. F (2006) signal theory explains about Management Response for the company's growth in the future, which will affect potential investors to the company. The relationship between signaling theory and audit delay is that if the company publishes its financial statements on time, it will be a positive signal, on the contrary, if the company is late in publishing report finances then becomes a negative signal. Because based on the motivation of investors to invest is to get returns, returns and profits (Nurcahyono & Kristiana, 2019; Videsia et al., 2022). Companies that publish financial statements appropriately will be viewed as good by investors because they are considered to present financial statements in a timely manner Accountable and transparent.

The relationship of *audit committee signalling theory*, profitability and company size to *audit delay*. A professional and trustworthy audit committee will show a good or positive signal in the eyes of the public, because the company is considered to have a good internal control system. High profitability will be seen as good by investors because the company is able to earn high profits, so there is little possibility of delaying the publication of financial statements. Large companies tend to have good systems and auditors, so this is a positive signal. Well-known companies with a large market share will soon publish financial reports, this is because they will be seen as professional by investors. Based on the description above, the researcher can conclude that the *Audit Committee, Profitability and Company Size* can be used to evaluate the condition of a company and predict the factors that affect Audit *Delay*.

The Effect of the Audit Committee on Audit Delay

Signal Theory will affect the Audit Committee because the larger the size of the Company, the more the Company is responsible for the audit results which will be responsible for ensuring the audit results to assess the feasibility and ability of internal control in the preparation of financial statements. The audit committee was formed to reduce the occurrence of fraud by management. So that the Company will give signals to external parties regarding the Company's current condition. The audit committee affects audit delay because if the audit committee is not professional in carrying out its duties, there will be delays (Handayani et al., 2023). This is in line with research by Lina, et al. (2022) and Hasanah, et al (2021) showing that the audit committee has a positive and significant effect on audit delays. Meanwhile, in another study conducted by Jafri & Imelda (2022) and Iren Meita (2021), it was shown that the audit committee had a negative and significant effect on audit delays.

H1 : ***The Audit Committee has a positive effect on Audit Delay.***

Effect of Profitability on Audit Delay

Signal Theory relates to the Company's ability to generate profits views from its profitability. If the Company's profitability is higher, the faster the audit process will be, on the contrary, the lower the profitability of the auditor Company, the more careful the implementation of the audit process will be which will determine the speed or slowness of the audit process. Companies with high profitability tend to publish financial statements soon because it will is viewed positively by investors. So that the Company will signal to investors about the Company's financial condition. In line with the research that Done by Efi Susanti (2021) who stated that profitability has a positive and significant effect on audit delays. This is contrary to research conducted by Dewi and Wiratmaja (2017) and Rania & Petrolis (2022) which showed that profitability has a negative effect on audit delays.

H2 : Profitability has a positive effect on Audit Delay.

The Effect of Company Size on Audit Delay.

The total assets of a company will affect the theory signal because it describes the size of a company. Large companies will be able to complete their audit process quickly and on time. Because a good and effective internal control system, so that the possibility of misrepresentation deep Financial statements are very low. The bigger a company Of course, having good human resources will result in timely financial reports. So that the signal theory gives a signal that the condition of the Company's financial statements Managed well. In line with research conducted by Muliantari and Latrini (2017) proves that company size has a positive and significant influence on audit delays. This is contrary to research conducted by Syaiful & Rania (2020) which states that company size has no effect on audit delays.

H3 : *Company Size has a positive effect on Audit Delay*

The Effect of the Audit Committee, Profitability and Company Size on Audit Delay

The audit committee is a group formed by the Board of Commissioners of the Company to oversee the preparation of financial statements. In accordance with its duties, the audit committee was formed to reduce fraud committed by the Management. In line with the research of Lina, et al (2022) and Hasanah, et al (2021) show that the audit committee has an effect on audit delays. Profitability is the Company's ability to earn profits. The speed or slowness of the audit process is influenced by the size or size of the profitability owned by the company. In line with research conducted by Dewi and Wiratmaja (2017) which shows that profitability has a negative effect on audit delays. The size of the Company indicates the amount of total assets owned by the Company. The larger the size of the Company, the faster and more timely the audit process will be. Because large companies have a good internal control system. In line with research conducted by Muliantari and Latrini (2017) shows that profitability has a significant influence on audit delay, because the higher the profitability, the shorter the audit time (Fizabaniyah et al., 2023; Permatasari et al., 2023). So that the audit committee, profitability, and the size of the Company will be aligned with the signal theory which aims to signal to external parties related to the Company's financial condition and reporting that it is in good condition.

The audit committee is a group formed by the Board of Commissioners of the Company to oversee the preparation of financial statements. In accordance with its duties, the audit committee was formed to reduce fraud committed by the Management. In line with the research of Lina, et al (2022) and Hasanah, et al (2021) show that the audit committee has an effect on audit delays. Profitability is the Company's ability to earn profits. The speed or slowness of the audit process is influenced by the size or size of the profitability owned by the company. In line with research conducted by Dewi and Wiratmaja (2017) which shows that profitability has a negative effect on audit delays. The size of the Company indicates the amount of total assets owned by the Company. The larger the size of the Company, the faster and more timely the audit process will be. Because large companies have a good internal control system. In line with research conducted by Muliantari and Latrini (2017) shows that profitability has a significant influence on audit delay, because the higher the profitability, the shorter the audit time.

H4 : Audit Committee, Profitability and Company Size have a simultaneous effect on Audit Delay

RESEARCH METHOD

In this study, a quantitative approach is used. According to Arikunto (2006) quantitative research is research that uses numbers in the order of collection, interpretation and appearance of research results. This research method uses comparative causality in the form of a research method in quantitative research with research activities to identify the influence of one variable on another. The purpose of this study is to confirm the relationship between the Audit Committee, Profitability, Company Size and *Audit Delay.* In food *and beverage sector companies* listed on the Indonesia Stock Exchange (IDX) website for the 2019-2023 period. The population of this study is in food and beverage sector companies listed on the IDX 2019-2023. The sampling method used is purposive sampling. The operational definition of variables is as follows:

Table 1. Variable Operations

No	Variable	Measurement
1.	Audit Delay	Audit Delay = (Audited Financial Statement Date) - (Financial Statement Book Closing Date)
2.	Komite Audit	Committee Audit = ∑ Committee Audit
3.	Profitability	TWO = x 100%
4.	Company Size	Company Size = Ln (Total Assets)

The data analysis in this study used multiple linear regression analysis. The regression equation is as follows:

$$Y = \alpha + \beta 1(X1) + \beta 2(X2) + \beta 3(X3) + + e$$

RESULTS

Descriptive statistical testing was carried out to provide a descriptive explanation of each variable used in the study without any relationship between independent variables and dependent variables.

Table 2. Descriptive Statistics Example

Variable	Minimum	Maximum	Mean	Std. Deviation
komite Audit	2,00	4,00	3,0240	0,29687
Profitability	-0,10	1,06	0,0923	0,13334
Company Size	6,00	13,00	10,1520	2,60909
Audit Delay	50,00	208,00	93,3920	26,48520

The profitability variable, from the data can be described as a minimum value of -0.10. while the maximum value is 1.06 and the average amount of profitability of each company is 0.0923. The standard deviation of the profitability data is 0.13334. The variable of the size of the Company, from the data can be described that the minimum value is 6 while the maximum value is 13 and the average number of Company sizes of each Company is 10.1520. The standard deviation of the Company size data is 2.60909.

Table 3. Regression Results

Variable	Beta	Sig
Komite Audit	0,008	0,006
Profitability	0,420	0,00
Company Size	0,906	0,00

DISCUSSION

The Effect of the Audit Committee on Audit Delay

Based on table 2, it can be seen that the audit committee variable has a beta of 0.008 and a significance value of 0.006 < 0.05. So the hypothesis (H1) that states that the audit committee has an effect on *audit delay* in this variable is accepted. From these results, there is a relationship between the audit committee and *audit delay*. This can be explained that the more professional and the number of audit committees in a company will be compared to the speed of audit time. With the existence of an audit committee that works optimally, it will reduce time *audit delay*. This study is in line with the results of research by Lina, et al. (2022) and Hasanah, et al (2021) showing that the audit committee has a positive and significant effect on audit delays. With the existence of a control system for the audit committee, it minimizes the possibility of delays in financial statements (Setiawan et al., 2021).

Effect of Profitability on Audit Delay

Based on table 2, it can be seen that the profitability variable has a beta
0.420 and a significance value of 0.00 < 0.05. Therefore, the hypothesis (H2) that states that profitability affects audit delay in this variable is accepted. The high or low profitability of a company affects the delay in financial statements. Because profitability is the company's ability to obtain profits so that if the company makes a large profit, it will immediately publish its financial statements. This result is in line with research conducted by Muliantari and Latrini (2017) proving that company size has a positive and significant influence on audit delays. This result is contrary to research conducted by Syaiful & Rania (2020) which states that the size of the company has no effect on audit delay.

The Effect of Company Size on Audit Delay

Based on table 2, it can be seen that the profitability variable has a beta of .906 and a significance value of 0.00 < 0.05. So the hypothesis (H2) that states that the size of the company affects the audit delay in this variable is accepted. The size of a company affects its ability to complete financial statements on time. This result is in line with research conducted by Muliantari and Latrini (2017) proving that company size has a positive and significant influence on audit delays. And contrary to research conducted by Syaiful & Rania (2020) which states that the size of the company has no effect on audit delay.

CONCLUSION

Based on the results of research and discussion on the influence of institutional ownership, managerial ownership, independent commissioners, audit committees, leverage, and company size on the integrity of financial statements in infrastructure companies listed on the Indonesia Stock Exchange for the 2020-2023 period. In the previous section, several conclusions can be drawn as follows:

1. Audit Committee Affects Audit Delay.

   The average number of audit committees owned by the Company shows that there are many companies that have the number of audit committee members in accordance with the set standards. This condition occurs due to the influence of the audit committee on audit delays, namely as a supervisor and monitor of the preparation of the Company's financial statements.
2. Profitability affects audit delay
   It shows that the company manages its assets well, resulting in profits and the ratio of shares has a higher value. So that it affects the disclosure of a Company's financial statements.
3. Company Size Affects Audit Delay

Indicates that the Company's condition. A large company will show the total assets owned, and a large company must have an adequate internal system. Therefore, large companies must have a good internal audit and require the company to prepare audit reports as quickly and as briefly as possible.

SUGGESTION

The following is a suggestion from this researcher to improve the results of the study as follows:

1. For auditors, if auditing financial statements, they must be in accordance with audit standards and on time so that there is no audit delay.
2. For companies, it is expected to immediately prepare financial statements when closing the company's books and send them to independent auditors so that there are no audit delays.
3. Like the next research, adding other variables that are in line with this research, adding a period and expanding the research object.

LIMITATION

The limitations in this study are as follows:

1. Many food and beverage industries publish incomplete financial reports.
2. It only applies one sector, namely food and beverage companies, so it cannot represent the entire IDX population.
3. There are only 3 independent variables.

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