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Determinants of Audit Report Lag: On Audit Issues

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Abstract— **Audit report lag is the difference between time elapsed from a company's end of fiscal year with issuance of its audit opinion on financial statements, with longer delays leading to less timely financial information disclosure. Hence, auditors hold significant responsibility to ensure audits are conducted promptly and in accordance with regulatory standards. This study aimed to examine how audit fees, auditor changes, audit tenure, and the composition of audit committees influence audit report delays among technology sector firms registered on the Indonesia Stock Exchange between 2021 and 2023. This research used a sample of 30 companies over a three-year period, resulting in the collection of 90 data points through purposive sampling. Data analysis technique using multiple linear regression with the help SPSS 26 software. The findings indicate that auditor changes and the presence of audit committees have a positive impact on audit report delays, while audit fees and audit tenure do not show significant effects. The study acknowledges its limitations and suggests that future research could enhance understanding by incorporating additional variables and expanding the analysis to include companies beyond the technology sector.**

Keywords— Audit fees, Auditor switching, audit tenure, committed audits, audit report lag

I. INTRODUCTION

Companies in the technology sector are companies that carry out research and development in the fields of engineering, information technology and electronics. In today's world, technology is becoming more and more sophisticated, so companies that conduct research and development in the technology sector are needed. Presently, there are 47 technology companies registered on the Indonesian Stock Exchange. It is anticipated that these firms will operate efficiently and contribute significantly to the advancement of the Indonesian economy. Technology companies are under pressure not only to maintain a competitive advantage but also to adapt to the rapid changes in the global market.

Analyzing financial statements provides deep insights into how companies respond to market dynamics, investments in research and development, and strategies for long-term growth. Financial statements are reports issued by companies to provide information about the company's finances for an accounting period. Financial statements offer investors a summary of the company's performance as detailed within the financial reports. By understanding the financial statements in detail, they can assess risks, predict future performance and identify opportunities for further growth and efficiency.

Michael and Rohman (2017) Agency theory explains the relationship between clients (owners) and contractors (managers) who have different goals but are interdependent. The longtime lag before financial reports are filed can lead to information asymmetries, therefore auditors play an important role in reviewing and monitoring management performance so that it does not deviate from company objectives. Compliance theory is a theory that explains a condition for following existing doctrines or rules. Compliance theory is necessary for companies to file their financial reports on time.

This study aimed to investigate how audit fees, auditor turnover, audit tenure, and audit committees affect audit report delays among technology companies listed on the Indonesian Stock Exchange from 2021 to 2023. The research seeks to deepen our understanding of how these factors affect the timing of audit reporting, potentially influencing firms' competitiveness in the market.

Audit report lag is a time span between the conclusion of fiscal year with the release of the audit report on the financial. Auditors need a certain amount of time to complete audit operations in accordance with Indonesian standards and procedures. The completion of the audit and the release of the audit report may be delayed if there is a lack of precision, correctness, and professionalism in the auditing process. This situation may result in a decline in the quality company's about financial statements, particularly with regard to the veracity and correctness of the data (Dewi, 2014). Investors and creditors who depend on financial reports for making decisions may be negatively impacted and hindered by delays in the release of audited financial reports by accounting firms' auditors. Furthermore, in order to release the financial report on schedule, the firm needs to be able to eliminate the reason behind the audited report's delay, as the harm done to their brand and that of the auditor is the appearance of undiscipline.

Audit fees refer to the compensation provided by a company to an auditing firm for the examination of its annual financial statements. These fees can be in the form of cash, non-cash benefits, or other types of remuneration as specified in the contract between the company and the auditor. They are regarded as a proxy for audit quality because they are believed to indicate the auditor's diligence in maintaining the standard of the audit (De Fond & Zhang, 2014). Low audit fees may diminish auditors' incentives to maximize their skills and responsibilities. The amount paid to auditors varies depending on their expertise, skills, and the service fees set by the auditing firm (Hanjani & Rahardja, 2014). In general, reputable audit firms charge higher fees compared to others. According to a study by Mulyani (2018), companies with larger total assets often pay higher audit fees to expedite audit procedures and uphold compliance with standards. Therefore, it is likely that companies paying higher audit fees will complete their audit procedures faster and report their financials sooner. This suggests that audit fees have a negative impact on audit report delays, which is in line with the findings of Dewi et al. (2022).

H1: Audit fees have a negative effect on audit report lag.

Auditor switching occurs when a company changes its auditing firm (Kantor Akuntan Publik/KAP) during audit engagements. According to research by Asih (2017), frequent changes in auditors can extend the audit duration. Arens et al. (2011) elaborate that when a company changes auditors, The incoming auditor must liaise with the outgoing auditor to grasp the company's status and the rationale behind the audit. Subsequently, the new auditor devises a fresh audit strategy, conducting comprehensive examinations of the company's operations and industry, thereby extending the audit duration. Consequently, companies that frequently switch auditors may struggle to select proficient auditors for reviewing their financial statements, leading to ongoing delays in auditing and reporting their financial status. Thus, companies that frequently change auditors often encounter prolonged delays in financial reporting. This is similar with the research conducted by Praptika and Rasmini (2016), which suggests that auditor changes are associated with heightened delays in audit reports.

H2: Auditor switching has a positive effect on audit report lag

Audit tenure refers to the agreed-upon duration between an auditor and a client for the provision of audit services, representing the length of the auditor's relationship with the client. As the audit tenure extends, the auditor accumulates more experience and understanding of the company's characteristics and operations, which increases efficiency and results in a shorter audit report period. Regulation No. 17 issued by the Minister of Finance in 2008 states that audit firms may only conduct audits of companies for a maximum of six years continuously, with the intention that companies and auditors do not have close relationships and that KAP remains independent. Research by Dao and Pham (2014) shows that a short audit duration leads to a longer delay in the audit opinion, as the auditors do not have sufficient knowledge of the company and the industry in the early years of their relationship with the company. Therefore, companies with shorter audit agreements typically encounter delays in publishing their financial information. This conclusion suggests that the duration of the audit relationship negatively impacts audit report lag, consistent with findings from studies such as those conducted by Arumningtyas (2019).

H3: Audit tenure has a negative effect on audit report lag

The Audit Committee is a body or committee established by the Board of Directors to aid in reviewing, investigating, and conducting inquiries deemed crucial for fulfilling the responsibilities of the board in overseeing the management of publicly listed companies. According to OJK Regulation No. 55/POJK.04/2015 regarding the formation of an audit committee, it is mandated that the committee must

consist of a minimum of 3 (three) members, including 1 (one) independent commissioner and 2 (two) members from outside the issuer. The credibility of the audit committee is typically evaluated based on its members' educational background. An audit committee that includes many members who are knowledgeable about accounting, e.g. have a background in accounting, actually allows for differences of opinion between the individual parties (Arista et al., 2022). These factors can result in increased discussions and delays, necessitating more time for the preparation and reporting of the company's financial information. Moreover, having members with accounting expertise does not necessarily ensure that the audit committee will effectively utilize their knowledge, as conflicts of interest may arise (Djuminah & Wijayanto, 2022). Therefore, the more audit committees within a company, it can make the financial statement takes longer to publish. It can be concluded audit committee having a positive influence on audit report lag, this matter aligning with the findings of Anis (2024).

H4: Audit committee has a positive effect on audit report lag

II. RESEARCH METHODS

This study focuses on technology sector companies registered on the Indonesian Stock Exchange (IDX) over a three-years period from 2021 until 2023. It employs an associative research approach using quantitative methodology to establish relationships between different variables. The research utilizes secondary data obtained through document analysis, specifically annual reports of technology sector companies listed on the IDX during the aforementioned period. These annual reports were accessed directly from the IDX website at www.idx.co.id.

The author uses a purposive sampling method, selecting data based on predetermined criteria set for the sample. The sampling criteria focused on companies within the technology sector listed on the IDX that regularly submit financial reports and possess complete data relevant to the variables under study. The sample size for this research comprised 90 companies.

Tabel 1. Table of Operasional Variabel

Varianbles	Variable type	Measurement
Audit Report Lag (Y)	Dependent	This describes the duration between the completion date of financial statements and are officially released to the public.
Audit Fees (X1)	Independent	The amount of money paid by the company to the auditor, converted into natural logarithm form.
Auditor Switching (X2)	Independent	A binary variable where a value of 1 indicates that the client company changed auditors, while a value of 0 indicates no change in auditors.
Audit Tenure (X3)	Independent	If a client company changes auditors, it is assigned a value of 1. Conversely, companies that do not change auditors are assigned a value of 0.
Committed Audits (X4)	Independent	A scale measuring the total number of years the auditing firm (KAP) has continuously engaged with the same client.

This study employed descriptive analysis, classical assumption testing, and multiple linear regression with an adjusted regression model to investigate the impact of audit fees, auditor switching, audit tenure, and audit committees on audit report lag:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$$

In this research, data processing was carried out using IBM Statistical Product and Service Solution (SPSS) version 26. The initial analysis involved descriptive statistics to summarize the sample and comprehend company characteristics. Classical assumption tests, including assessments for normality, multicollinearity, autocorrelation, and heteroscedasticity, were conducted to ensure the

robustness of the data. Multiple linear regression analyses were employed to explore the impact of audit fees, auditor changes, audit tenure, and audit committees on audit report delays. Hypothesis tests were conducted to validate the regression model and ascertain the significant effects of independent variables on the dependent variable. Furthermore, regression diagnostics encompassing simultaneous significance testing (F-test) and individual T-tests were employed to assess the hypotheses thoroughly.

III. RESULT AND DISCUSSION

Descriptive Statistical Analysis

Descriptive statistical analysis involves summarizing data characteristics from a sample using metrics such as minimum, maximum, mean, and standard deviation. The descriptive statistical findings for the variables in this study reveal the following values:

Tabel 2. Descriptive Statistic

	N	Minimum	Maximum	Mean	Std. Deviation	Variance
Audit Fees (X1)	90	6,32	10,17	8,6124	0,95131	0,905
Auditor Switching (X2)	90	0,00	1,00	0,1889	0,39361	0,155
Audi Tenure (X3)	90	1,00	5,00	1,7667	0,88749	0,788
Committed Audits (X4)	90	2,00	4,00	3,0111	0,28023	0,079
Audit Report Lag (Y)	90	56,00	577,00	107,6667	72,31858	5229,978

Source: SPSS output version 26 (2024)

According to Table 2, the descriptive statistical analysis reveals that the dataset includes 90 observations from 30 companies over a 3-year period spanning from 2021 to 2023. The average audit report time lag is 107.6667 days, indicating the typical duration of the audit process is approximately 108 days. The maximum and minimum durations are 557 days and 56 days, respectively. Audit fees, represented in natural logarithm, have a mean value of 8.6124, ranging from 6.32 to 10.17, with a standard deviation of 0.95131. Auditor switching, measured by the turnover of audit firms (KAPs), averages 0.1189, ranging from 0.00 to 1.00, with a standard deviation of 0.39361. The audit tenure, which denotes the contractual duration between auditors and clients, averages 1.7667 years, ranging from 1.00 to 5.00 years, with a standard deviation of 0.88749. The composition of the audit committee has a mean score of 3.0111, ranging from 2.00 to 4.00, with a standard deviation of 0.28023.

Classical Assumption Analysis

To assess multiple linear regression, traditional assumption tests are typically conducted, which include checking for normality, multicollinearity, autocorrelation, and heteroscedasticity. These classical tests have typical objectives and procedures and are used to test the assumptions used in regression analysis or other data analysis. The selection of the appropriate test depends on the type of data, the statistical model used and the assumptions to be tested.

a. Normality Test

The normality test evaluates whether the residuals are normal distributed. A regression model is considered acceptable if the residuals demonstrate a normal distribution or approximate normality. In this study, the Kolmogorov-Smirnov test was employed to evaluate normality. A significance value (p-value) exceeding 0.05 suggests that the residuals conform to a normal distribution. On the contrary, a significance value less than 0.05 indicates that the residuals deviate from a normal distribution. The outcomes of the normality test conducted in this study are summarized in the table below:

Tabel 3. One -Sample Komogrov-Smirnov Test

		Unstandardized Residual
N		46
Normal Parameters[a,b]	Mean	0,0000000
	Std. Deviation	5,40847713
Most Extreme Differences	Absolute	0,125
	Positive	0,121
	Negative	-0,125
Test Statistic		0,125
Asymp. Sig. (2-tailed)		0,071[c]

Source: SPSS output version 26 (2024)

Table 3 indicates that the current dataset consists of 46 observations, indicating the presence of 44 outliers from the original 90 data points. The Kolmogorov-Smirnov (K-S) test for normality produced a significance value of 0.071, which exceeds the standard threshold of 0.05. This indicates that the tested data adheres to a normal distribution.

b. Multicollinearity Test

The multicollinearity test assesses whether predictors in a regression model exhibit significant correlations, using tolerance and variance inflation factor (VIF) as measures. For a regression model to be considered free from multicollinearity, tolerance values should be at least 0.10 and VIF values should not exceed 10. Based on the results of the multicollinearity assessment in this study, all predictors meet the required criteria, indicating that the regression model is not affected by multicollinearity issues.

Tabel 4. Result Of Multikolinearitas Test

	Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
	B	Std. Error	Beta	t	Sig.	Tolerance	VIF
Audit Fees (X1)	0,555	0,409	0,166	1,357	0,182	0,988	1,012
Auditor Switching (X2)	5,983	2,220	0,346	2,695	0,010	0,900	1,112
Audi Tenure (X3)	-0,326	0,958	-0,043	-0,341	0,735	0,924	1,082
Committed Audits (X4)	9,749	2.920	0,419	3,339	0,002	0,942	1,062

Source: SPSS output version 26 (2024)

Based in Table 4, the test for multicollinearity using tolerance and VIF values shows the following results: the audit fee has a tolerance of 0.988 and a VIF of 1.012, the auditor switching has a tolerance of 0.900 and a VIF of 1.112, the Audit Tenure has a tolerance of 0.900 and a VIF of 1.082, and the audit committee has a tolerance of 0.942 and a VIF of 1.062. Therefore, it can be concluded that all variables do not exhibit multicollinearity issues as they have tolerance values ≥ 0.10 and VIF values ≤ 10.

c. Autocorrelation Test

The autocorrelation test investigates whether a linear regression model shows signs of autocorrelation. This study employs the run test to detect such indications. A significance value above 0.05 indicates the absence of autocorrelation symptoms. Below are the results of the autocorrelation test conducted in this study:

Tabel 5. Result of Autocorrelation Test

	Unstandardized Residual
Test Value[a]	-1.83392
Cases < Test Value	21
Cases >= Test Value	22
Total Cases	43
Number of Runs	27
Z	1,239
Asymp. Sig. (2-tailed)	0,215

Source: SPSS output version 26 (2024)

Based on the information from Table 5, the results of the autocorrelation test using the runs test reveal a significance value of 0.215, which exceeds 0.05. This suggests that there are no autocorrelation problems present in the data.

d. Heteroscedasticity Test

The heteroscedasticity test assesses whether there is variation in the residuals among different observations within the regression model. This study employs the Park test to determine heteroscedasticity, where a significance level above 0.05 suggests that there is no heteroscedasticity present. Below are the findings from the heteroscedasticity test performed:

Tabel 6. Result of Heteroscedasticity Test

	Unstandardized Coefficients		Standardized Coefficients		
Model	**B**	**Std. Error**	**Beta**	**t**	**Sig.**
(Constant)	-2,553	4,007		-0,637	0,528
Audit Fees (X1)	0,142	0,182	0,117	0,780	0,440
Auditor Switching (X2)	1,601	0,990	0,253	1,617	0,114
Audi Tenure (X3)	0,253	0,427	0,092	0,592	0,557
Committed Audits (X4)	0,785	1,302	0,092	0,603	0,550

Source: SPSS output version 26 (2024)

According to Table 6, the Park test for heteroscedasticity shows non-significant results for the audit fee variable (0.440), change of auditor variable (0.114), length of service variable (0.557), and audit committee variable (0.550). These findings suggest that there is no evidence of heteroscedasticity in the data, as all variables have significance values greater than 0.05. Therefore, it can be concluded that the assumption of equal variance across the data points holds true for these variables within the regression model.

Multiple Linear Regression Analysis

The primary objective of conducting multiple linear regression analysis is to assess how strongly the dependent variable is linearly associated with each independent variable, and to make predictions of the dependent variable's value based on the values of the specified independent variables. Presented below are the outcomes obtained from the multiple linear regression analysis:

Tabel 7. Result of analisis regesi linear Test

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
(Constant)	53,076	8,986		5,907	0,000
Audit Fees (X1)	0,555	0,409	0,166	1,357	0,182
Auditor Switching (X2)	5,983	2,220	0,346	2,695	0,010
Audi Tenure (X3)	-0,326	0,958	-0,043	-0,341	0,735
Committed Audits (X4)	9,749	2,920	0,419	3,339	0,002

Source: SPSS output version 26 (2024)

Based on the results of the regression model test in Table 7, a regression equation model can be created as follows:

$$Y = 53,076 + 0,555X_1 + 5,983X_2 – 0,326X_3 + 9,749X_4 + e$$

Based on the regression equation obtained, it can be concluded that:

a. The constant value of 53.076 indicates that the audit report lag is predicted to be 53.076 units when all other variables (audit fee, auditor rotation, audit duration, and audit committee) are zero.
b. The audit fee, in relation to audit report lag, have a significance value of 0.182 and a coefficient of 0.555. Therefore, it is concluded that audit fees do not have a significant effect on audit report delay, as the significance value exceeds 0.05.
c. Auditor switching to the audit report lag demonstrates having a significance value of 0.010 and a coefficient of 5.983. With the significance value below 0.05 and a positive coefficient, it can be concluded that auditor rotation positively impacts audit report delay.
d. The audit tenure shows a significance value of 0.735 and a coefficient of -0.326 in relation to audit report delay. This suggests that audit tenure doesn't significantly impact audit report lag, as the significance value is greater than 0.05.
e. The audit committee exhibits a significance value of 0.002 and a coefficient of 9.749. It is inferred that the audit committee has a positive influence on audit report delay, given the significance value is below 0.05 and the coefficient is positive.

Uji ANOVA (F)

Tabel 8. Result of Anova

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	846.655	4	211.664	6.593	.000[b]
Residual	1316.323	41	32.105		
Total	2162.978	45			

Source: SPSS output version 26 (2024)

Tabel 9. Result of the Coefficient of Determination

R	R Square	Adjusted R Square	Std. Error of the Estimate
.626[a]	.391	.332	5.666

a. Predictors: (Constant), X4, X3, X1, X2

Source: SPSS output version 26 (2024)

Table 8 indicates that the test produced a significance value of 0.00, below the 0.05 significance level, and an F-value of 6.593, exceeding the critical F-value of 2.44 obtained from the F-table at a 0.05 significance level, with N1 = 4 and N2 = 42. These results suggest a substantial impact of audit fees, auditor changes, audit duration, and audit committees on audit report delays, thereby confirming the validity of the regression model for auditing purposes. Table 9 shows an R-squared value of 0.391 (39.1%), it indicating that have simultaneous influence as big as 39.1%.

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According to Table 7, the t-test results for each variable in support of the previous hypothesis are as follows:

a. The effect of audit fees on audit report lag

H1: Audit fees have a negative effect on audit report lag.

On the t-test, the audit fees exhibit a p-value of 0.182, which surpasses the significance threshold of 0.05. Additionally, the regression coefficient stands at 0.555. Hence, it can be inferred that audit fees do not exert a influence on the delay in submitting audit reports. Consequently, the initial hypothesis is dismissed, indicating that higher audit fees do not affect the timing of audit report delays. Typically, a company's audit fees are determined by its asset size, where larger assets correspond to higher audit fees. Larger companies also tend to have more intricate financial reporting processes, necessitating auditors to ensure adherence to professional standards and accounting norms, potentially causing delays. This finding aligns with Pesik's (2020) research, which similarly concluded that audit fees do not significantly impact delays in financial reporting.

b. The effect of auditor switching on audit report lag

H2: Auditor switching has a positive effect on audit report lag

Based on the t-test results, auditor switching have a significance value of 0.010, which is below the threshold of 0.05. Additionally, the regression coefficient of 5.983 suggests a positive impact of auditor switching on audit report lag. Therefore, the second hypothesis is supported, indicating that more frequent changes in auditors lead to increased delays in issuing audit opinions. Companies undergoing frequent auditor changes often face delays because the new auditors need time to familiarize themselves with the company's characteristics and operational systems. This conclusion aligns with the findings of Iqra (2017), whose research similarly demonstrated that auditor changes contribute to delays in issuing audit opinions.

c. The effect of the duration of the audit on the delay of the audit report

H3: Audit tenure have a negative effect on audit report lag.

On the t-test, audit tenure has a significance level of 0.735, which exceeds the threshold of 0.05. Moreover, the regression coefficient of -0.326 suggests that there is not influential negative at audit tenure on audit report lag. Therefore, the third hypothesis, which suggests that audit duration affects the delay in audit reporting, is not supported. This implies that there is no correlation between audit duration and delays in issuing audit reports. In contrast, earlier studies by Dao and Pham (2014) and Carcello and Nagy (2004) indicated that longer audit durations do contribute to delays in audit report issuance.

d. The effect audit committee on audit report lag

H4: Audit committee has a positive influence on the delay of the audit report

Based on the results of the t-test, the audit committee exhibits a significance value of 0.002, which is below the conventional threshold of 0.05. Moreover, the regression coefficient of 9.749 indicates a positive relationship between the audit committee and audit report delays. Therefore, the fourth hypothesis is accepted, indicating that as the number of audit committees increases within a company, the delay in the audit report also increases. Companies with multiple audit committees tend to have a more complex composition, which lengthens the process of

preparing financial statements and subsequently delays their submission. This finding is consistent with research by Syahzuni (2024), which similarly concludes that the presence of an audit committee contributes to audit report lag.

IV. CONCLUSION

Based on the data analysis and discussion in this study, which utilized multiple linear regression tests to investigate the effects of audit fees, auditor rotation, audit duration, and audit committee membership on audit report delays, it is found that auditor rotation and audit committee membership have a positive impact on audit report delays. This conclusion is drawn because the significance levels for these variables are below 0.05. In contrast, audit fees and audit duration do not show a significant effect on audit report delays, as their significance levels exceed 0.05.

This study has limitations, especially in its reliance solely on data from the technology sector registered on the Indonesia Stock Exchange between 2021 and 2023. This restricted focus might hinder future research endeavors. To mitigate these constraints, upcoming studies could investigate supplementary independent variables that potentially affect audit report delays. Moreover, broadening the study's sample beyond technology firms exclusively listed on the Indonesian Stock Exchange would yield a more inclusive comprehension of this issue across various industry sectors. These modifications would improve the study's capacity to portray a more detailed view of the factors influencing audit report delays.

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