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THE EFFECT OF PROFITABILITY, SOLVENCY, AND COMPANY SIZE ON AUDIT DELAY WITH AUDITOR COMPETENCE AS A MODERATION VARIABLE

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Abstract. Audit delay remains a critical issue in financial reporting, impacting regulatory compliance and investor trust. Prior studies have highlighted solvency, profitability, and firm size as determinants, but the role of auditor competence as a moderator remains under-examined. This study investigates the effect of profitability, solvency, and firm size on audit delay, with auditor competence as a moderating variable. A quantitative survey was conducted among 122 senior auditors and supervisors in Jakarta, utilizing questionnaires that were analyzed via multiple linear regression and moderation testing. Solvency significantly reduced audit delay (β = -0.235, *p* = 0.009), while profitability and firm size showed no significant effects. Auditor competence failed to moderate these relationships (*p* > 0.05), suggesting its limited role in accelerating audits. The findings urge practitioners to prioritize solvency improvement and streamlined reporting over reliance on auditor expertise. Future research should explore industry-specific solvency metrics and alternative competence measures (e.g., Big 4 vs. non-Big 4 firms) to refine audit efficiency strategies.

Keywords: audit delay, profitability, solvency, firm size, auditor competence, moderation

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INTRODUCTION

An audit is a series of procedures carried out by independent auditors in evaluating and verifying a company's finances (Tampubolon & Fransisca, 2023). However, in the process, audits can be delayed. Audit delay is one of the important issues in the accounting world because it is related to the timeliness of company financial reporting (Daoud et al., 2014; Oussii & Boulila Taktak, 2018). Audit delay is often misinterpreted as the length of time it takes to complete the audit process from the closing date of the company's financial statement to the date of issuance of the audit report. This definition is inaccurate because the duration of an audit that is still within the specified time limit cannot be categorized as a delay. In terminology, delay means delay, which indicates that audit delay refers to a condition in which the completion of an audit exceeds the deadline set by the regulator (Nehme et al., 2022).

The real audit delay is the delay in completing the audit process of financial statements, where the auditor fails to complete the audit within the period determined by the relevant authorities, such as the OJK or Bapepam. According to OJK regulation number 14/POJK.04/2022, the last date for an issuer to submit its financial statements to the OJK (financial services authority) is the end of the third month or 90 days after the end of the financial year (Santoso & Octavian, 2024). The Decree of the Chairman of BAPEPAM and Financial Institutions Number: KEP-346/BL/2011 requires each issuer listed on the IDX to submit an annual financial statement accompanied by an audit opinion report no later than 90 days after the date of the annual financial report (Christin & Sufiyati, 2024). Therefore, audit delays occur when the audit is carried out beyond the 90-day time limit set by the OJK and Bapepam.

The public has difficulty trusting a company's financial statements before independent auditors examine them due to the fierce competition between companies (Tampubolon et al., 2023). However, the phenomenon of audit delays still occurs in Indonesia. This is reflected in the Indonesia Stock Exchange (IDX) report as of July 1, 2024, where there are 53 listed companies and 2 ETFs that have not submitted their 2023 audited financial statements and have not paid fines for the delay (Binekasri, 2024). The IDX has even imposed sanctions in the form of trading suspensions on 9 companies and 2 listed securities, as well as maintaining suspensions for 44 other companies (Malik, 2024). One of the issuers that experienced delays in submitting financial statements was PT Indofarma (Persero) Tbk. (INAF), which is a state-owned company in the pharmaceutical sector. This shows that audit delays do not only occur in small companies but can also affect large companies, including state-owned companies.

Profitability, solvency, and company size are some of the factors that are suspected to affect audit delays. Profitability is the ability of a company to generate profits over a period at a certain level of sales, assets, and share capital (Kusumaningrum & Iswara, 2022). Companies with high profitability tend to want to report their performance immediately to give a positive signal to investors.

In contrast, companies with high solvency levels tend to experience longer audit delays because auditors must conduct a more in-depth evaluation of the company's financial risks.

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Solvency is a ratio used to measure the extent to which a company's assets are financed by debt (Rininda et al., 2021). In addition, auditors also need to ensure the company's compliance with accounting standards related to long-term liabilities and applicable regulatory provisions. This can extend the audit completion time.

Large companies have better resources to speed up the audit process, even if the operational complexity is higher. The size of a company is often measured by total assets, amount of revenue, or market capitalization, which reflects the company's capacity to manage its business activities. The larger the size of the company, the wider its operational scope, which can increase the complexity in audit examinations, such as the number of transactions that must be verified, the diversification of business lines, and the number of subsidiaries that must be audited. However, on the other hand, large companies generally have better internal control systems, a more professional accounting workforce, and better relationships with Public Accounting Firms (KAPs), which can help speed up the audit process and reduce the likelihood of audit delays.

Auditors who have high competence are expected to be able to complete audits more quickly and accurately. Auditor competence is the ability and expertise that auditors have in determining their performance (Setiyowati & Yogivaria, 2021). This competency includes an understanding of audit standards, accounting regulations, and analytical skills in assessing financial statements objectively. Competent auditors are also better able to identify material risks more efficiently, so that they can reduce the time required in the audit process. Additionally, auditors with more extensive experience tend to have a deeper understanding of the audited industry. This allows auditors to handle audits more effectively and reduces the possibility of audit delays.

This study uses a quantitative approach with a survey method through a questionnaire distributed to auditors working in Jakarta. The results of this study are expected to make an academic and practical contribution to understanding the factors that influence audit delays, as well as provide insights for companies and regulators to improve the efficiency of the audit and financial reporting process. This study distinguishes itself from prior research (Annisa et al., 2022; Putra et al., 2024; Rochmah et al., 2022) by uniquely integrating auditor competence as a moderating variable to examine its interaction with profitability, solvency, and firm size on audit delay—a dimension underexplored in existing literature. While earlier studies focused on direct effects (e.g., solvency's negative impact, profitability's insignificance), this research advances the discourse by empirically testing whether auditor expertise alters these relationships, revealing its non-significant moderating role. Additionally, it narrows the sample to senior auditors and supervisors in Jakarta, offering granular insights into urban audit practices, unlike broader cross-industry analyses (Putri & Kurnia, 2024). The findings challenge assumptions about auditor competence as a catalyst for audit efficiency, contributing fresh evidence to the debate on audit delay determinants.

MATERIALS AND METHODS

This research was quantitative. The population was senior auditors and supervisors at KAP in Jakarta. Sampling was carried out by purposive sampling (questionnaire). The sample that responded was 122 auditors with senior auditor and supervisor positions.

RESULTS AND DISCUSSION

Statistics Descriptive

Table 1: Descriptive Statistics

	N	Minimum	Maximum	Mean	Hours of deviation
Profitability	122	10	49	29,53	8,650
Solvency	122	14	44	30,07	7,486
Company Size	122	10	50	28,20	8,593
Auditor Competencies	122	14	43	28,54	7,464
Audit Delay	122	13	44	27,95	7,494
Valid N (listwise)	122				

This study involved 122 senior auditors and supervisors in Jakarta. Descriptive statistical analysis shows the following results.

1. Profitability has a minimum value of 10, a maximum of 49, and an average of 29.53. The standard deviation of 8,650 shows that the size of the data dissemination of the profitability variable is 8,650 from 122 respondents.
2. Solvency has a minimum score of 14, a maximum of 44, and an average of 30.07. The standard deviation of 7.486 shows that the size of the data spread of the solvency variable is 7.486 from 122 respondents.
3. The company size has a minimum score of 10, a maximum of 50, and an average of 28.20. The standard deviation of 8.593 shows that the size of the data spread from the company size variable is 8.593 from 122 respondents.
4. The auditor's competence has a minimum score of 14, a maximum of 43, and an average of 28.54. The standard deviation of 7.464 shows that the size of the data dissemination of the auditor's competency variable is 7.464 from 122 respondents.
5. The audit delay has a minimum score of 13, a maximum of 44, and an average of 27.95. The standard deviation of 7,494 shows that the size of the data dissemination of the audit delay variable is 7,494 from 122 respondents.

Validity Test

Table 2. Validity Test Results

		Question									
		1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
Profitability	R count	0,601	0,663	0,585	0,615	0,498	0,679	0,613	0,612	0,571	0,610
	R table	0,177	0,177	0,177	0,177	0,177	0,177	0,177	0,177	0,177	0,177
		Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid
Solvency	R count	0,604	0,579	0,494	0,435	0,535	0,574	0,565	0,497	0,480	0,578
	R table	0,177	0,177	0,177	0,177	0,177	0,177	0,177	0,177	0,177	0,177
		Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid
Company Size	R count	0,626	0,625	0,615	0,485	0,570	0,675	0,472	0,592	0,554	0,619
	R table	0,177	0,177	0,177	0,177	0,177	0,177	0,177	0,177	0,177	0,177
		Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid
Auditor Competencies	R count	0,629	0,573	0,560	0,460	0,492	0,510	0,450	0,618	0,449	0,539
	R table	0,177	0,177	0,177	0,177	0,177	0,177	0,177	0,177	0,177	0,177
		Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid
Audit Delay	R count	0,583	0,525	0,514	0,623	0,484	0,498	0,470	0,403	0,549	0,610
	R table	0,177	0,177	0,177	0,177	0,177	0,177	0,177	0,177	0,177	0,177
		Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid

The tables above show that the R value is calculated > the R table for each question. This indicates that each question in each questionnaire is valid.

Reliability Test

Table 3. Reliability Test Results

Variable	Cronbach's Alpha	N
Profitability	0,808	10
Solvency	0,722	10
Company Size	0,785	10
Auditor Competencies	0,713	10
Audit Delay	0,710	10

The table indicates that the value of Cronbach's Alpha for each variable exceeds 0.7. This shows that the questionnaire for each variable is reliable.

Classic Assumption Test

Normality Test

Table 4: Normality Test Results (Kolmogorov-Smirnov)

		Unstandardized Residual
N		
Normal Parameters[a,b]	Mean	122

N		Unstandardized Residual
Most Extreme	Hours of deviation	7,14651683
Differences	Absolute	0,069
	Positive	0,069
	Negative	-0,068
Test Statistic		0,069
Asymp. Sig. (2-tailed)		,200[c,d]

The normality test table using the Kolmogorov-Smirnov method shows a significance value of 0.200. Based on this value, the data in this study is normal (0.200 > 0.05).

Multicollinearity Test

Table 5. Multicollinearity Test Results

Model		Collinearity Statistics Tolerance	BRIGHT
1	Profitability	0,999	1,001
	Solvency	0,998	1,002
	Company Size	0,958	1,044
	Competence	0,961	1,040

The table shows that the significance values for each variable are greater than 0.05, i.e., 0.580, 0.255, 0.181, and 0.289. This shows that the data do not show heteroscedasticity problems.

Autocorrelation Test

Table 7. Autocorrelation Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,301a	0,091	0,060	7,268	1,925

The table above shows the Durbin-Watson number as 1.925. The du value for this study was 1.773. Since 1,773<1,925<2,227 (4-du), this indicates that the data has no autocorrelation issues.

Multiple Linear Regression Analysis

Table 8. Multiple Linear Regression Results

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Itself.
1	(Cons	41,995	4,253		9,874	0,000

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Itself.
	tant)					
	Profitability	-0,139	0,076	-0,161	-1,830	0,070
	Solvency	-0,235	0,088	-0,234	-2,668	0,009
	Company Size	-0,102	0,077	-0,117	-1,327	0,187

Regression equation Y = 41.995 - 0.139X1 - 0.235X2 - 0.102X3 + e

First, the constant of this multiple linear equation is 41.995, which indicates the value of the delay audit when the profitability, solvency, and size of the company have constant values. Second, the profitability regression coefficient is 0.139 with a negative sign. This indicates that any increase in the value of the profitability variable will decrease the delay audit value by 0.139. Third, the regression coefficient of the solvency variable is 0.235 with a negative sign. This shows that any increase in the solvency value will decrease the delay audit value by 0.235. Fourth, the regression coefficient of company size is 0.102 with a negative sign. This indicates that any increase in the value of the company's size variable will decrease the delay audit value by 0.102.

These results also provide conclusions on hypothesis testing. T calculates profitability of 1.830 (negative), significance of 0.070, then H1 is rejected. Then, t calculates the solvency of 2.668 (negative), the significance is 0.009, then H2 is accepted. Finally, t calculates the size of the company 1.327 (negative), the significance is 0.187, then H3 is rejected.

Moderation Regression Analysis

Table 9. Results of Moderation Regression

Model		Unstandardized Coefficientscients B	Unstandardized Coefficientscients Std. Error	Standardized Coefficientscients Beta	t	Itself.
1	(Constant)	53,649	18,231		2,943	0,004
	Profitability	0,028	0,327	0,032	0,085	0,932
	Solvency	-0,765	0,372	-0,764	-2,054	0,042
	Company Size	-0,113	0,297	-0,130	-0,381	0,704
	Auditor Competencies	-0,403	0,612	-0,401	-0,659	0,511
	Profitability* Competency Auditor	-0,006	0,011	-0,265	-0,538	0,592
	Solvabilitas* Competency Auditor	0,019	0,013	0,803	1,470	0,144
	Company Size* Competency Auditor	0,000	0,010	0,011	0,022	0,983

Regression moderation Y = 53.649 + 0.028X1 - 0.765X2 – 0.113X3 – 0.403Z - 0.006X1*Z + 0.019X2*Z + 0.000X3*Z + e

The regression coefficient for profitability moderated by auditor competence is 0.006 and is marked negatively. This shows that an increase in the variable "profitability x auditor competence" will result in the audit delay variable falling by 0.006. In addition, the regression coefficient for solvency moderated by auditor competence is 0.019 and is marked positive. This shows that the increase in the variable "solvency x auditor competence" will result in the audit delay variable increasing by 0.019. Finally, the regression coefficient for the size of the company moderated by auditor competence is 0.000 and is marked positive. This shows that the increase in the variable "company size x auditor competence" will result in the audit delay variable increasing by 0.000.

Coefficient of Determination

Table 10. Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,301a	0,090	0,067	7,238

The table shows the value of the correlation coefficient (R) of 0.301. Based on these values, it can be concluded that independent variables and dependent variables have a degree of correlation of 30.1%.

The value of the adjusted R-squared determination coefficient is 0.067. This shows that 6.7% of the delay audit variables can be explained by the variables of profitability, solvency, and company size. The residual value of 93.3% came from other variables that were not studied in this study.

Table 11. Coefficient of Determination After Moderation

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,333a	0,111	0,056	7,279

After moderation, the results of the analysis show that the adjusted R-squared number is 0.056. This shows that 5.6% of the audit delay variables can be explained by the variables of profitability, solvency, and company size, moderated by the auditor's competency variables. The residual value of 94.4% came from other variables that were not studied in this study.

F Test (Simultaneous)

Table 12. Test F Results (Simultaneous)

Model		Sum of Squares	df	Mean Square	F	Itself
1	Regression	614,053	3	204,684	3,907	,011b
	Residual	6181,652	118	52,387		
	Total	6795,705	121			

The results of the analysis showed that the significance value was 0.011, or in other words, less than 0.05. Therefore, it can be concluded that H4 is accepted.

The Effect of Profitability on Audit Delay

The results of the analysis showed that profitability had a negative but not significant effect on audit delays (H1 was rejected). This means that although there is a negative relationship between profitability and audit delays, there is insufficient evidence to state that this effect is statistically significant. These findings are in line with the research of Annisa, Maryati, and Siskawati (2022), Gustiana & Rini (2022), and Putra, Achmad, & Riantika (2024).

During the implementation of audits, companies with higher profit margins often show a well-structured reporting mechanism, but in practice, it does not always have an impact on accelerating the completion of audits. The process of validating financial data on entities that record large profits often involves layers of internal authorization and detailed document verification. This results in a long audit completion time, even though the profitability signal should make it easier for the auditor. In addition, the dynamics of the relationship between the finance team and the auditor sometimes require additional clarification of revenue and expense headings so that the expected efficiency potential from high levels of profitability does not automatically materialize with a reduction in audit delays.

The Effect of Solvency on Audit Delay

The results of the analysis showed that solvency had a negative and significant influence on the audit delay (H2 accepted). This shows that the higher the solvency level of the auditee, the faster the audit delay. These findings are in line with the research of Annisa, Maryati, and Siskawati (2022), Rochmah, Pahala, & Perdana (2022), and Putri & Kurnia (2024).

Companies that have the ability to meet long-term obligations generally implement more systematic cash flow control and receivables documentation. This allows auditors to be able to immediately trace the capital structure and payment schedule without having to perform repeated verification procedures. In field practice, entities with high solvency ratios typically present comprehensive records of credit agreements and liability reserves so that the clarification and reconciliation process runs more smoothly and audits can be completed faster. In addition, the stability of the financial position as reflected in the solvency level reduces the possibility of inconsistency in the financial statements, so that the need for additional substantive procedures is minimal. Auditors can focus their work on high-risk areas that actually require in-depth examinations, rather than on revalidating baseline data, resulting in a significant reduction in total audit completion time.

The Effect of Company Size on Audit Delay

The results of the analysis showed that the size of the company had a negative but not significant effect on the audit delay (H3 was rejected). This means that although there is a negative relationship between company size and audit delays, there is insufficient evidence to state that this effect is statistically significant. In line with the research of Laili, Karina, and

Digdowiseiso (2023), Pattinaja & Siahainenia (Pattinaja & Siahainenia, 2020), and Nurrahmani, Handayani, & Nusa (2022).

Large-sized companies tend to have internal audit resources and a more established reporting system. However, the complexity of organizational structures and the variety of business lines often require intensive cross-unit coordination processes. This makes the potential for audit acceleration not always realized. In the field, entities with a broad scale of operations often implement a layered approval protocol for each financial statement. Even though the data is available, auditors still need additional time to obtain final verification from various levels of management.

The diversification of business activities in large companies gives rise to variations in the types of transactions and risks that must be tested. The audit program has also become more extensive and time-consuming. Therefore, although the direction of the relationship suggests that audit delays should decrease as the size of the company increases, the operational realities on the ground suggest that internal complexity factors can neutralize the impact so that the impact does not reach statistical significance.

The Influence of Profitability, Solvency, and Company Size on Audit Delay

The results of the F test showed that the significance value was 0.011, which means that the value was smaller than the set significance level of 0.05. These results show that there is a statistically significant influence of the variables of profitability, solvency, and company size (together) on audit quality (H4 accepted).

The Effect of Profitability on Audit Delay with Auditor Competency as a Moderation Variable

The analysis showed a significance value of 0.592 for the effect of profitability on audit delay moderated by auditor competence, meaning the results were not statistically significant. This indicates that auditor competence has a negligible impact on the relationship between profitability and audit delays (H5 rejected).

Auditors who have high competence can indeed take advantage of profitability signals to speed up verification procedures. However, this did not cause a significant acceleration in the completion of the audit. In practice, experienced auditors can still face administrative and procedural documentation obstacles, so that audit time is not cut much, even though the company's profitability is high. In addition, the quality assurance mechanisms and reporting standards that auditors must adhere to often demand additional audit measures (regardless of the auditoree's level of profitability). Thus, the auditor's competence does not significantly change the effect of profitability on audit delays.

The Effect of Solvency on Audit Delay with Auditor Competence as a Moderation Variable

The analysis showed a significance value of 0.144 for the effect of solvency on audit delays moderated by auditor competence, which means that the results were not statistically

significant. This shows that the auditor's competence affects the influence of solvency on audit delays insignificantly (H6 rejected).

The auditor's competence is indeed expected to strengthen the negative influence of solvency on the duration of the audit so as to prevent audit delays through the ability to properly review debt agreements and capital structures. However, these interactions do not reach a level of significance. This can happen because the inherent complexity in the evaluation of long-term liabilities (including a wide range of financial instruments and reporting requirements) still demands substantial verification time even if the auditor has a high level of expertise. In addition, the transparency and quality of available information can also limit audit efficiency, so that auditors' ability does not always succeed in shortening the duration of an audit.

The Effect of Company Size on Audit Delay with Auditor Competence as a Moderation Variable

The analysis showed a significance value of 0.983 for the effect of company size on audit delay moderated by auditor competence, meaning that the results were not statistically significant. This shows that the auditor's competence affects the influence of company size on audit delays insignificantly (H7 rejected).

Auditors who have competence can prepare a more systematic audit program in companies with large organizational structures. However, the complexity of transaction volumes and the expansion of the entity's network require in-depth coordination and verification. The process of collecting and validating data from various distributed business units takes a long time, so the auditor's expertise is not always able to reduce the length of audit completion due to the wide scope of operations.

CONCLUSIONS

Given that solvency significantly reduces audit delay while profitability, company size, and auditor competence do not, future studies should delve deeper into specific solvency metrics (e.g., debt-to-equity ratio) and industry-specific effects. Alternative measures of auditor competence (e.g., Big 4 vs. non-Big 4, workload pressures) and additional moderators like corporate governance or digital reporting (e.g., AI, XBRL) should be examined. Longitudinal and cross-country comparisons could reveal economic or regulatory influences, while qualitative insights from auditors and management may clarify the role of solvency. Ultimately, research should align with practical strategies for enhancing solvency and reporting efficiency to minimize audit delays.

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