FACTORS THAT INFLUENCE AUDIT LAG IN NON-CYCLICAL CONSUMER SECTOR COMPANIES

Jordy Tandi[1], Andreas Bambang Daryatno[1*]

[1]Accounting Professional Education, Universitas Tarumanagara, Jakarta – 11470, Indonesia
Email: andreasb@fe.untar.ac.id

ABSTRACT
The purpose of this study was to examine the effects of comprehensive income, total assets, and KAP size on audit lag. Audit lag is the time span for completing the audit of annual financial statements, namely from the closing date of the company's books to the date stated in the independent auditor's report, the sample selection method for this study is purposive sampling, which is a sampling method based on certain criteria set by the researcher. The research method used in this research is multiple analysis regression. The samples used in this study were 30 companies engaged in the consumer non-cyclicals sector listed on the Indonesia Stock Exchange for the 2020-2022 period, the data used was secondary data. The results of this study are as follows: total assets, KAP size, and comprehensive income have an effect on audit lag.

Keywords: *Comprehensive Income, Total Assets, KAP Size, Audit Lag*

1. INTRODUCTION

Companies are one of the drivers of the economy in a country. Companies contribute in the form of tax payments deposited to the state, and also create jobs for citizens. One of the sectors that contribute to the economy is the consumer non-cyclicals sector. This sector is engaged in daily needs products, processed foods, beverages, cigarettes, etc. Of course, the products sold by companies in this sector are used and used by almost all citizens, because these products are used for daily needs. Companies engaged in this sector have a very broad market, but to reach the market that can be covered to be wider, companies need more and stronger distribution. Having a large and strong distribution, until the entire nation is covered is not easy, companies need large capital. One way to obtain additional capital is by going public.

Going public is a company's effort to increase capital by selling its company shares to the public, companies that go public will be listed on the Indonesia Stock Exchange. Companies listed on the Indonesia Stock Exchange are required to submit financial reports every period, this aims to provide financial information for investors. But in practice in the field, there are several companies that are late in submitting financial reports accompanied by a public accountant's opinion. This raises what is called an audit lag. Review report slack is the time span for completing the review of yearly monetary articulations, specifically from the closing date of the company's books to the date expressed within the autonomous auditor's report (Halim, 2000). There are several factors that can potentially cause audit lag, the first factor is comprehensive income, comprehensive income is the company's net income recorded in the income statement report plus unrealized income recorded in the statement of comprehensive income. The second factor is total assets or also known as company size. The third factor is the size of KAP, the size of KAP here is divided into 2, the first is KAP which is included within the big-four category, to be specific KAP associated with big-four and the moment is KAP which is included within the non-big-four category, specifically KAP which isn't partnered with big-four.

Problem Formulation

1. Does Comprehensive Income affect Audit Lag?
2. Does Total Assets affect Audit Lag?
3. Does KAP Size affect Audit Lag?

Research Objectives

This inquires several points to supply experimental prove of the impact of Comprehensive Income, Total Asset, KAP Size on Audit Lag for non-cyclical consumer segment companies recorded on the Indonesia Stock Trade recorded on the Indonesia Stock Trade for the period 2020-2022.

2. THEORETICAL FOUNDATION

Signaling Theory

In this study, two theories are used, namely signal & compliance theory, both of which are believed to have a relationship with audit lag. Signal theory was first stated by Spence (1973) that by providing a signal, the information owner tries to provide information that can be utilized by the recipient of the information. Brigham and Houston (2014) states that flag hypothesis could be a shareholder's viewpoint on the company's opportunity to extend company esteem within the future, where the data is given by company administration to shareholders. Money related reports will be utilized as a premise for shareholders and investors in making important decisions, good financial reports will also increase the share price owned by the company, so that companies that have good financial reports, such as high comprehensive income, which is good news, will accelerate the process of publishing financial reports to the public, so that the public can find out this good news more quickly, with the aim of increasing the share price owned by the company, so this can reduce audit lag.

Attribution Theory

Tyler (1990) states that organizations will comply with regulations because the organization considers that these regulations have the authority to regulate organizational behavior. Companies that have been listed on the Indonesia Stock Exchange, are required to attach financial reports accompanied by the opinion of a public accounting firm, this is regulated in Indonesia FSA Regulation (2021). Companies will try to comply with this regulation, and companies will use public accounting firms affiliated with the big-four, because public accounting firms affiliated with the big-four, have more complete and sophisticated resources, this can make the audit process faster, so that financial reports can be published faster, and financial reports are not late to report.

Definition of Audit Lag

Audit report lag according to Aryaningsih et al. (2014) is the number of days from the closing date of the company's books until the audited financial statements are signed which is the end of standard field work. Indriyani and Supriyati (2012) defines audit report lag or audit delay as the time difference between the end of the fiscal year and the date of issuance of the audit report. Juanita and Rutji (2012) said that simply audit report lag can be defined as the time span in completing audit work until the date the audit report is issued.

Comprehensive Income

The definition of comprehensive income, according to IAI (2021), is the alter in value amid a period coming about from exchanges and other occasions, other than changes coming about from exchanges with proprietors in their capacity as proprietors. The company will not delay the conveyance of data containing great news. Hence, companies that gain benefits tend to be timelier in their money related announcing than companies that involvement misfortunes. Togasima and Christiawan (2014) revealed that if the earnings announcement contains good news, management will tend to report it on time. Companies that are able to generate profits will tend to experience a shorter audit report lag, so that these profits can be good news from the company to be immediately conveyed to users of financial statements and investors (Kartika, 2011). The greater the comprehensive income owned by the company, the smaller the audit lag will be, this is because the company wants to share good news as soon as possible with the public.

Total Assets

Company size is calculated using total assets or total company assets listed in the company's audited annual financial statements (Sa'adah, 2013). According to research by Febrianty (2011), total assets or company size is a scale in which the size of the company can be classified in various ways, including expressed in total assets, stock market value, and others. Companies that have high total assets can increase audit lag, because companies that have high total assets will be examined longer by auditors, because there are many areas that need to be examined, and it takes longer for auditors to carry out the examination. For example, if the company has many subsidiaries, then the auditor also needs to check the consolidated report of each subsidiary, especially if the subsidiaries are audited by different auditors, this will take even more time for the auditor.

KAP Size

KAP is an organization that carries out professional services covered by professional standards for public accountants and includes partners, principals, and professional staff (IAPI, 2011). Public Accounting Firms in Indonesia are divided into 2 parts, the first is KAP subsidiary with the big-four, the moment isn't partnered with the big-four (non-big-four). KAP associated with the big-four will complete its audit work more quickly because KAP affiliated with the big-four has more and complete resources and facilities, this will make the audit lag shorter.

The Influence between Variables

The Effect of Comprehensive Income on Audit Lag

Comprehensive Income shows the profit/loss reported by the company in a certain period, the company's profit/loss appears the commerce comes about gotten by the company. Investigate conducted by Iskandar and Trisnawati (2010) demonstrates that benefit or misfortune for the current year contains a significant impact on review report slack. This is often since companies that endure misfortunes will inquire their inspectors to reschedule reviews afterward than regular so as to delay declaring "terrible news" to the open (Signaling Hypothesis). Reviewers moreover tend to watch out in review methods that can confirm the value of losses so that the audit process will be longer. Based on the explanation above, it can be concluded that Profit / Loss Companies that earn profits tend to report them on time and if they experience losses tend

to be untimelier. Analysis and findings of previous research, Company Profit / Loss will have a significant effect on Audit Report Lag. Based on the explanation of the effect of comprehensive income on audit lag, a hypothesis is formulated:

Ha1: Comprehensive Income has a significant negative effect on Audit Lag.

The Effect of Total Asset on Audit Lag

The management of large-scale companies generally features a great inside control framework and is closely observed by financial specialists, capital supervisors, and the government, which can decrease blunders within the introduction of money related explanations and make it simpler for evaluators to carry out the review prepare (attribution hypothesis). Hence, large-scale companies tend to involvement higher outside weight to report review reports early. The comes about of this consider are steady with the inquire about by Prabowo and Marsono (2013), Febrianty (2011), and Kartika (2011), which show that total assets have an effect on audit delay. Based on the explanation of the effect of total assets on audit lag, a hypothesis is formulated:

Ha2: Total Assets have a significant positive effect on Audit Lag.

The Relationship between KAP Size and Audit Lag

The effect of KAP Size on Audit Report Lag KAP size consists of Big-Four and non-Big-Four KAP. To improve the quality of the company in submitting financial reports and the company's reputation. The company will prefer KAP with better quality, namely Big-Four KAP. Companies that use Big-Four KAP tend to be timelier in submitting their financial reports (attribution theory). Research conducted by Parwati and Suharjo (2009) proves that KAP size affects audit report lag. The results of this study indicate that companies that use KAP the big four ARL will be faster than companies that do not use KAP non the big-four. This is related to the great reputation of the accounting firm and the big four KAP has more resources and is more professional. This means that KAP the big four produces better audit quality than KAP of the non-big-four. This research is in line with Rachmawati (2008). Based on this theory, the larger the KAP in the company, it shows effective and efficient audit work. Analysis and findings of previous research, KAP size will have a significant effect on Audit Report Lag. Based on the description of the effect of KAP size on audit lag, a hypothesis is formulated:

Ha3: KAP Size has a significant negative effect on Audit Lag.

As for the relationship between the variables above, the research model that will be carried out is as follows:
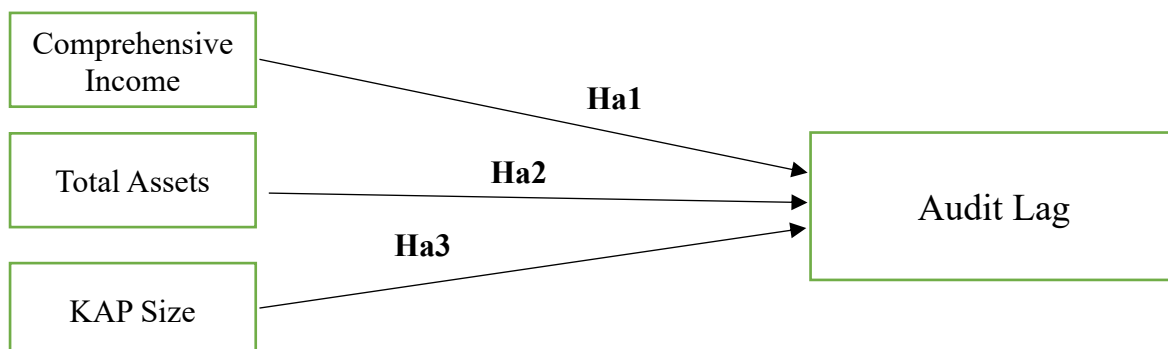
Figure 1 Research Framework

3. RESEARCH METHODS

Research Object

The research object used in this study is a *non-cyclical consumer* sector company listed on the Indonesia Stock Exchange for the 2020-2022 period. The research method used is *causal study*. *Causal study* is research that looks at the causal relationship (see whether there is a significant influence or not) between research variables (Sekaran and Bougie, 2010).

Sampling Criteria

The research data which is the research population is *non-cyclical consumer* sector companies listed on the Indonesia Stock Exchange for the 2020-2022 period. *The* method selection is *purposive sampling*, which is a sampling method based on certain criteria set by the researcher. The criteria for companies that will be used as samples in this study are as follows:
1. *Non-cyclicals consumer* sector companies that are consecutively listed on the Indonesia Stock Exchange in the period 2020 - 2022.
2. Companies that publish financial statements with a closing date of December 31 in 2020, 2021, 2022.
3. The presentation currency used is Rupiah.

Dependent Variable

The dependent variable is the variable that is influenced by other variables, the dependent variable in this study is audit lag.

Audit Lag = Date of expiration of financial statements - Date of auditor's report independent

Independent Variables

Comprehensive Income

Comprehensive income is the comprehensive income of a company. Comprehensive income used in this study is the total comprehensive income. Measured on a ratio scale. Comprehensive income, according to IAI (2021), is the total comprehensive profit or loss.
Total Assets

Company size is calculated using total assets or total assets of the company listed in the company's audited annual financial statements (Sa'adah, 2013). Company listed in the company's audited annual financial statements (Sa'adah, 2013). Measured on a ratio scale. To simplify the calculation of values in statistics with the following formula (Haryani dan Wiratmaja, 2014): Total Assets = Ln Total Assets.

KAP Size

KAP is an organization that carries out professional services covered by professional standards for public accountants and includes partners, principals, and professional staff (IAPI, 2011). KAP in Indonesia is divided into two groups, the first group is KAP affiliated with big-four, the second is KAP that is not affiliated, called non-big-four. The assumption is that if the issuer

uses auditors who are included in the big-four category, the number 1 is given and vice versa if outside the big-four category, the number 0 is given (Lestari, 2010).

Hypothesis Test

The data analysis method in this study uses multiple linear regression because there is more than one independent variable. The multiple linear regression equation used in this study is:

$$AL = \alpha + \beta1\ CI + \beta2\ TA + \beta3\ KAP + \varepsilon$$

Description:
AL = Audit Lag
α = Constant
β1 - β3 = Regression Coefficient
CI = Comprehensive Income
TA = Total Asset
KAP = KAP Size
ε = Standard Error

Coefficient of Determination Test

The coefficient of determination test aims to measure how much variation in the independent variable can explain the dependent variable. The magnitude of the coefficient of determination is expressed by R^2. According to Ghozali (2018), testing the coefficient of determination is indicated by the adjusted R-Square value. The adjusted R-Square value essentially measures how far the model's ability to explain the variation in the independent variable.

Simultaneous Significance Test (F-Test)

The F factual test measures the goodness of fit, specifically the precision of the test relapse work in evaluating the real esteem. In the event that the F centrality esteem (p-value) < 0.05, at that point the relapse show can be utilized to anticipate the subordinate variable. The F-test moreover knows whether all free factors or autonomous factors included within the demonstrate have a joint impact on the subordinate variable. The F measurable test features a noteworthiness of α = 5%. The criteria for testing the speculation utilizing the F factual test is on the off chance that the F importance esteem (p-value) < 0.05, at that point the elective speculation is acknowledged, which states that all free factors at the same time and essentially influence the subordinate variable (Ghozali, 2018) F-test aims to determine the effect of independent variables together (simultaneously) on the dependent variable.

Partial Significance Test (t-Test)

The t-test fundamentally appears how distant the impact of one informative / autonomous variable exclusively in clarifying the variety within the subordinate variable. The t test encompasses a importance esteem of α = 5%. The criteria for testing the speculation utilizing the t-test is on the off chance that the noteworthiness esteem of t (p-value) < 0.05, in other words, the elective theory which states that a free variable exclusively influences the subordinate variable that is acknowledged (Ghozali, 2018).

4. RESULTS AND DISCUSSION

Overview of Research Objects

The data processed in this study are the financial statements of *non-cyclical consumer* sector companies which are consecutively listed on the Indonesia Stock Exchange in the period 2020-2022.

Table 1. Details of Sample Selection Criteria

Description	Number of Companies
Consecutive *consumer non-cyclicals* sector companies listed on the Indonesia Stock Exchange in the period 2020 - 2022.	30 Companies
Companies that do not publish financial statements with a closing date of December 31 in 2020, 2021, 2022.	0 Company
Companies that do not present financial statements in Rupiah.	0 Company
The number of samples used in this study	**30 Companies**

Table 2. List of Company Codes

AISA	ALTO	CAMP	CEKA	CLEO	DLTA
DMND	DVLA	FOOD	GGRM	GOOD	HMSP
HOKI	ICBP	FISH	INDF	KEJU	KINO
MERK	MLBI	MRAT	MYOR	PANI	PEHA
RMBA	ROTI	SIDO	SOHO	ULTJ	UNVR

Source: Indonesia Stock Exchange

Classical Assumption Test

Multicollinearity Test

Table 3. Multicollinearity Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	98,059	3,580		27,393	,000		
	Comprehensive Income	-4,361E-6	,000	-,496	-2,602	,011	,261	3,825
	Total Assets	2,497E-7	,000	,407	2,260	,026	,292	3,421
	Ukuran KAP	-12,586	5,430	-,251	-2,318	,023	,812	1,232

a. Dependent Variable: Audit Lag

Source: SPSS Processed Data

Based on the multicollinearity test results shown in Table 3, it can be seen that all variables have a *tolerance* value greater than 0.10 and a VIF value smaller than 10. Based on this table, it can be concluded that there is no multicollinearity between the independent variables in this study, namely between comprehensive income, total assets, and KAP size.

Normality Test

Table 4. Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		90
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	22,78711584
Most Extreme Differences	Absolute	,088
	Positive	,088
	Negative	-,066
Test Statistic		,088
Asymp. Sig. (2-tailed)		,081[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: SPSS Processed Data

Based on Table 4, it can be seen that the results of this test have Sig 0.081 (> 0.05), so this study fulfils the assumption of normality, and the data is normally distributed.

Autocorrelation Test

Table 5. Autocorrelation Test Results

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,429[a]	,184	,156	23,181	1,114

a. Predictors: (Constant), Ukuran KAP, Total Assets, Comprehensive Income

b. Dependent Variable: Audit Lag

Source: SPSS Processed Data

Based on Table 5, the results of the autocorrelation test, with a sample size of 30 companies, and the number of independent variables 3, the Durbin-Watson value is 1.114. Greater than the limit of -2, and less than 2, it can be concluded that there is no autocorrelation.

Heteroscedasticity Test

Table 6. Heteroscedasticity Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	17,198	2,092		8,220	,000
	Comprehensive Income	-4,390E-7	,000	-,091	-,448	,655
	Total Assets	-6,753E-8	,000	-,200	-1,046	,299
	Ukuran KAP	5,191	3,174	,188	1,635	,106

a. Dependent Variable: absres

Source: SPSS Processed Data

Based on Table 6, for the comprehensive income variable, sig: 0.655 (> 0.05). This concludes that there is no symptom of heteroscedasticity in the residual data. For the total asset variable, sig: 0.299 (> 0.05) means that there are no symptoms of heteroscedasticity in the residual data. For the KAP size variable, sig: 0.106 (> 0.05) means that there are no symptoms of heteroscedasticity in the residual data.

Hypothesis Test

Determination Coefficient Test

Table 7. Determination Coefficient Test Results

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,429[a]	,184	,156	23,181

a. Predictors: (Constant), Ukuran KAP, Total Assets, Comprehensive Income

b. Dependent Variable: Audit Lag

Source: SPSS Processed Data

Based on Table 7, it can be seen that the R value in this study is 0.429. This figure shows that there is a weak positive correlation between the total asset, comprehensive income, and KAP size variables because the R value lies between 0 and +0.5.

The coefficient of determination is 0.156. This shows that the variables of total assets, comprehensive income, KAP size can explain the audit lag by 15.6%, while the remaining 84.4% (= 100% - 15.6%) is explained by other variables that are not in this study.

Simultaneous Significance Test (F-Test)

Table 8. F-Test Results

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10450,914	3	3483,638	6,483	,001[b]
	Residual	46213,486	86	537,366		
	Total	56664,400	89			

a. Dependent Variable: Audit Lag

b. Predictors: (Constant), Ukuran KAP, Total Assets, Comprehensive Income

Source: SPSS Processed Data

Based on Table 8, the F-value is 6.483 with a significance level of 0.001 or smaller than 0.05, it can be concluded that the results of this study indicate that the regression model can be used to predict audit lag. The results of this study also show that comprehensive income, total assets, KAP size simultaneously have a significant effect on audit lag.

Partial Significance Test (t-Test)

Table 9. t-Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B	
		B	Std. Error	Beta			Lower Bound	Upper Bound
1	(Constant)	98,059	3,580		27,393	,000	90,942	105,175
	Comprehensive Income	-4,361E-6	,000	-,496	-2,602	,011	,000	,000
	Total Assets	2,497E-7	,000	,407	2,260	,026	,000	,000
	Ukuran KAP	-12,586	5,430	-,251	-2,318	,023	-23,381	-1,791

a. Dependent Variable: Audit Lag

Source: SPSS Processed Data

Based on Table 9, a regression equation used in this study can be obtained, which is as follows:

$$AL = 98.059 - 4.361E\text{-}6\ CI + 2.497E\text{-}7\ TA - 12.586\ KAP$$

Description:
AL = Audit Lag
α = Constant
$\beta1$ - $\beta3$ = Regression Coefficient
CI = Comprehensive Income
TA = Total Assets
KAP = KAP Size
ε = Standard Error

The comprehensive income variable has a negative relationship with audit lag, this is indicated by the partial regression coefficient, namely CI = -4.361E-6 which means that every one unit increase in comprehensive income (CI) will cause a decrease in audit lag (AL) of -4.361E-6. The total asset variable has a positive relationship with audit lag, this is indicated by the partial regression coefficient, namely TA = 2.497E-7 which means that every one unit increase in total assets (TA) will cause an increase in audit lag (AL) of 2.497E-7.

The KAP size variable has a negative relationship with audit lag, this is indicated by the partial regression coefficient, namely KAP = -12.586, which means that every one unit increase in KAP size (KAP) will cause a decrease in audit lag (AL) of -12.586.

Discussion of the First Hypothesis Test Results (Ha1)

The t-test results for the comprehensive income (CI) variable, obtained t of -2.602 with a significance level below 0.05, which is 0.011. Based on these results, it can be concluded that Ha1, which states that comprehensive income has a significant negative effect on audit lag, is acceptable. Thus, comprehensive income has a significantly negative effect on audit lag. Companies that have high comprehensive income will reduce audit lag, because this is good news, so the company will speed up the audit process, so that this good news will be quickly conveyed to the public, it is intended that when this good news is quickly spread to the public, the company's stock value can increase, this can increase shareholder wealth. This is supported by research conducted by Lianto and Kusuma (2010) and Halim (2000), which states that comprehensive income has a significantly negative effect on audit lag. This is in contrast to Iskandar and Estralita (2010), whereas the Company's Profit / Loss will have a significant effect on Audit Report Lag.

Discussion of the First Hypothesis Test Results (Ha2)

The results of the t-test for the total asset variable, obtained t of 2.260 with a significance level below 0.05, which is 0.026. Based on these results, it can be concluded that Ha2, which states that total assets have a significant positive effect on audit lag, is acceptable. Thus, total assets have a significant positive effect on audit lag. Companies that have high total assets can increase audit lag, because companies that have high total assets will be examined longer by auditors, because the areas that need to be examined are many, and it takes longer for auditors to carry out the examination. For example, if the company has many subsidiaries, then the auditor also needs to check the consolidated report of each subsidiary, especially if the subsidiaries are audited by different auditors, this will take even more time for the auditor. This is supported by the results of research conducted by Handoko and Marshella (2020), which states that company size has a significantly positive effect on audit lag. In contrast to the research conducted by Togasima and Christiawan (2014), Prabowo and Marsono (2013), Febrianty (2011), and Kartika (2011), which stated that company size has a significantly negative effect on audit lag.

Discussion of the First Hypothesis Test Results (Ha3)

The t-test results for the KAP size variable, obtained t of -2.318 with a significance level below 0.05, which is 0.023. Based on these results, it can be concluded that Ha3, which states that KAP size has a significant negative effect on audit lag, is acceptable. Thus, KAP size has a significant negative effect on audit lag. The companies sampled in this study, the size of KAP affiliated with the big-four KAP can shorten the audit lag, because KAP affiliated with the big-

four, has more resources and has a more sophisticated information system. KAP affiliated with the big-four also has international relations, so it has a reputation that must be maintained, so KAP affiliated with the big-four will complete work on time, even faster, to maintain its reputation. The results of this study are in line with research conducted by Lucyanda and Nura'ni (2013), Iskandar and Trisnawati (2010), Widyantari and Wirakusuma (2012), Parwati and Suharjo (2009), and Rachmawati (2008), which stated that KAP size has a significant negative effect on audit lag.

5. CLOSING

Summary

Based on the empirical evidence obtained in this study, the conclusions can be drawn, namely:
1. Ha1: Comprehensive income has a significant negative effect on audit lag is acceptable, meaning that companies that suffer losses will ask their auditors to reschedule audits later than usual so as to delay announcing "bad news" to the public. Auditors also tend to be careful in audit procedures that can confirm the value of losses so that the audit process will be longer. Conversely, companies that have high comprehensive income will reduce audit lag, because this is good news, so the company will speed up the audit process, so that this good news will be quickly conveyed to the public, it is intended that when this good news is quickly spread to the public, the company's stock value can increase, this can increase shareholder wealth.
2. Ha2: Total assets have a significant positive effect on audit lag can be accepted, meaning that large-scale company administration for the most part encompasses a great inner control framework and is closely checked by financial specialists, capital supervisors, and the government which can decrease blunders within the introduction of money related articulations and make it less demanding for evaluators to carry out the review handle. In this manner, large-scale companies tend to involvement higher outside weight to declare review reports early. Alternately, companies that have tall add up to resources will be inspected longer by the auditor, because the areas that need to be examined are many, and it takes longer for the auditor to conduct the examination.
3. Ha3: KAP size has a significant negative effect on audit lag can be accepted, meaning that the company will prefer KAP with better quality, namely KAP Big Four. Companies that use KAP Big Four tend to be timelier in submitting their financial reports. KAP affiliated with the big-four, has more resources and has a more sophisticated information system. KAP affiliated with the big-four also has international relations, so it has a reputation that must be maintained, so KAP affiliated with the big-four will complete work on time, even faster, to maintain its reputation.

Limitations

Some of the limitations in this study are that this study only uses 3 variables, namely comprehensive income, total assets, and KAP size, so it cannot represent other variables that are not contained in this study, this study only uses non-cyclical consumer sector companies listed on the IDX, so it cannot represent other sector companies listed on the IDX.

Suggestions

Based on the conclusions obtained, there are several suggestions addressed to future researchers related to research on factors that influence audit lag: Research other variables that

may affect audit lag, such as return on equity, return on assets, auditor opinion, the length of time the company has been a KAP client, Increase the sample used in the study, by adding research objects, such as other sectors in the IDX, not limited to non-cyclical consumer sector companies, then using a different period.

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