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The Impact of Company Size, Quality of Public Accounting Firm (KAP), and Financial Ratios on Audit Delay in Hotel, Restaurant and Tourism Sub-Sector Companies Listed on The Beitourism Sub-Sector Companies Listed On The BEI

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Abstract: This study aims to analyse the impact of company size, quality of the Public Accounting Firm (KAP), and financial ratios on audit delay in hotel, restaurant and tourism sub-sector companies listed on the Indonesia Stock Exchange (IDX). Audit delay is an indicator of the timeliness of financial reporting which can affect the credibility and trust of investors in the company. Independent variables in this study include company size (total assets), KAP quality (Big Four and Non-Big Four KAP classification), and financial ratios represented by profitability ratios (Return on Assets). This research uses quantitative methods with multiple linear regression approaches. Data is obtained from the annual financial statements of hotel, restaurant and tourism sub-sector companies published on the IDX during a certain period. Samples were selected using purposive sampling method with certain criteria. The results showed that Company Size has no significant effect on Audit Delay, while KAP Quality and Profitability. Simultaneously, the three independent variables have a significant influence on Audit Delay. The coefficient of determination analysis shows the R Square value of 0.227 or 22.7%, which means that the independent variables are able to explain the variation in changes in Audit Delay by 22.7%, while the remaining 77.3% is influenced by other factors outside the research model.

Keywords: Audit Delay, Company Size, KAP Quality, Financial Ratio, Profitability

Introduction

The development of the tourism industry, especially the hotel, restaurant, and tourism sub-sector in Indonesia, has shown a significant trend in recent years. Along with the growth in the number of domestic and foreign tourists, this sector has become one of the important pillars of the economy. The hotel, restaurant, and tourism sub-sector plays a vital role in the Indonesian economy, both in terms of contribution to Gross Domestic Product (GDP) and job creation. In facing global challenges and increasingly tight competition, companies in this sector are expected to maintain good performance, including in terms of transparency and financial accountability. Financial reports are important instruments that describe the financial condition and performance of a company. According to (Fadilah et al.,

2021) financial reports are reports containing records of money and transactions that occur in business, including purchase and sale transactions and other transactions that have economic and monetary value.

In the context of the Indonesian capital market, public companies are required to submit audited financial reports a maximum of 90 days after the end of the financial year in accordance with OJK Regulation Number 29/POJK.04/2016. Submission of financial reports is inseparable from the audit process until the financial report and independent auditor's report can be published to external parties. The time period between the fiscal year date of the financial report and the date of signing the independent audit report indicates the length of time for completing the audit work carried out by the auditor or what is often referred to as audit delay (Dewi & Wi, 2018). Financial reports are prepared to determine the overall financial condition of the company so that stakeholders and users of accounting information can evaluate and take preventive measures appropriately and quickly if the financial condition of the business experiences problems or requires changes (Fadilah et al., 2022).

Timeliness in submitting financial reports is an obligation regulated in two important provisions. First, based on the Attachment to the Decree of the Chairman of Bapepam and LK number: Kep-346/BL/2011 issued on July 5, 2011, every company is required to submit its annual financial report to Bapepam and LK and announce it to the public a maximum of three months after the closing date. The second provision is stated in the Decree of the Board of Directors of PT. Jakarta Stock Exchange Number: Kep-306/BEJ/07-2004 concerning Regulation Number I-E, which emphasizes that the annual financial report must be in the form of an Audited Financial Report and submitted no later than the end of the third month after the date of the Annual Financial Report. However, there are still many companies that experience delays in submitting audited financial reports or what is known as audit delay. Audit delay is the number of days required by the auditor to complete his audit work, measured from the closing date of the financial year to the issuance of the audited financial report. Audit delay is the audit completion time measured from the closing date of the financial year to the completion of the independent audit report (Alfiani & Nurmala, 2020).

The length of the audit delay affects the relevance of the financial report. This relevance means that the information in the report can be trusted in terms of its accuracy and suitability, especially in assisting decision making. Therefore, to maintain or improve the relevance of financial reports, audit delay needs to be kept to a minimum so that the financial report can be used on time by various parties as a basis for making decisions. It is known that there are still companies that exceed the 90-day deadline set by the OJK. Delays in submitting audited financial reports can affect the relevance of information for investor and other stakeholder decision-making (Alkhatib & Marji, 2012). According to IDX regulations, the 2014 audited financial report must be submitted no later than March 31, 2015. If the issuer is late in submitting the financial report up to 30 calendar days from the deadline, the IDX will impose written sanction I. Later, if on the 31st to 60th calendar day it has not been submitted, then written sanction II will be imposed. This sanction will be accompanied by a fine of IDR 50 million. Furthermore, if on the 61st to 90th calendar day, the company is still stubborn, the exchange will give a written warning III plus a fine of IDR 150 million. This phenomenon is caused by audit delays, which in turn reduce investor confidence, trigger negative responses from capital market players, and affect stock selling prices.

According to (Eksandy, 2017) company size is one of the factors that need to be considered in audit delay. Company size as reflected in total assets is thought to affect audit delay. Large companies tend to have better internal control systems, but also have more complex transactions. According to Dyer & McHugh in (Wiryakriyana & Widhiyani, 2017), large companies report faster because they are closely monitored by investors, capital supervisors, and the government. Company size is a factor that can influence profits, because the larger the size of a company, the different strengths it will have in dealing with its business problems and the company's ability to overcome its business problems. The company size variable uses a ratio, the size of an institution which is assessed using total assets.

The assessment of this variable applies the natural logarithm of the company's total assets (Sebayang & Nugraeni, 2023). Large companies have a good image in the eyes of the public and are usually closely monitored by interested parties. Large companies tend to be under pressure to report financial reports immediately so that they are delivered on time. This makes the company management work more professionally so that the process of preparing reports and audits is faster (Murti & Widhiyani, 2016). Research (Dura, 2017) found that large companies tend to have better internal control systems so that they can minimize audit delays. This is contrary to the findings (Azzuhri et al., 2019) which stated that company size does not have a significant effect on audit delays. Furthermore, audit quality factors can also affect audit delays which are known according to the size of the KAP conducting the audit. This was emphasized by (Abbas et al., 2019) who explained that the reputation of KAPl affiliated with the big four can work under long time pressure and carry out audits effectively. Public Accounting Firm (KAP) is an official licensed accounting firm in accordance with the law, committed to providing professional accounting services (Permatasari & Widiastuti, 2022).

According to (Permatasari, 2020). KAP is also seen as influencing audit delay, where big four KAP generally have better resources and technology in conducting audits. The quality of KAP in Indonesia can be divided into the big four KAP and non-big four KAP. KAP included in the big four has a significant influence on the time period for submitting audit reports. The quality of the auditor can be seen from the size of the audit firm that carries out the audit of the annual financial statements, based on whether the Public Accounting Firm (KAP) is affiliated with the big four or not (Febrianty, 2015). Completion of the audit period on time will improve the reputation of the KAP and maintain customer trust in the availability of continuous services. Research (Rajaguguk, 2019; Yahya & Cahyana, 2020), states that the quality of KAP has a positive effect on audit delay. However (Clarisa et al., 2019) states that the quality of KAP has a negative and significant effect on audit delay. This is different from the results of research from (Devina, 2019) which concluded that the quality of KAP does not affect audit delay. Financial performance plays a role in an analysis conducted to see to what extent a company has implemented using financial reporting rules properly and correctly (Fahmi, 2017).

In this case, it is explained that financial performance describes the actual condition of the company's organization as a whole and whether the financial statements are presented fairly or not. According to (Kasmir, 2018) the profitability ratio is a ratio to assess a company's ability to make a profit. According to (Aliah & Dessyana, 2022a) the

profitability ratio is the company's ability to make a profit in relation to sales, total assets, or equity.

This ratio also provides a measure of the level of effectiveness of a company's management. Companies tend to want to quickly publish audited financial statements on time if they have a good level of profitability to show the company's performance. This is good news for its users which can provide a positive signal for stakeholders in decision making and vice versa if a company that has a poor level of profitability will tend to delay publication. This is because the company wants to delay the bad news because it can give a negative signal to the public (Iswahyudi, 2019). Previous research has shown mixed results regarding the influence of these factors. Research (Artaningrum et al., 2017) found that company size has a negative effect on audit delay, while research (Saputra et al. (2022) found a positive effect. Regarding the quality of KAP, research (Dewi & Suputra (2023) proved a significant effect on audit delay, but other studies found different results. The inconsistency of the results of this study encourages further research to clarify the influence of these factors on audit delay, especially in the hotel, restaurant and tourism sub-sectors which have unique characteristics in terms of operational and regulatory complexity.

Methodology

Data analysis using SPSS software with the following stages: (1) descriptive statistics to describe data characteristics, (2) classical assumption tests including normality, multicollinearity, heteroscedasticity, and autocorrelation to ensure the feasibility of the regression model, (3) multiple linear regression analysis to test the influence of independent variables on audit delay, (4) determination coefficient test (R^2) to measure the model's ability to explain variations in dependent variables, (5) F test to test simultaneous effects, and (6) t test to test the partial effects of each independent variable. The level of significance used is 5% ($\alpha = 0.05$).

The regression equation used is:

$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + e$

Where:

Y = Audit Delay

α = Constant

β_1-β_4 = Regression coefficient

X_1 = Company Size

X_2 = KAP Quality

X_3 = Profitability (ROA)

e = Error term

This research model is expected to explain the factors that influence audit delay in companies in the hotel, restaurant and tourism sub-sectors, so that it can provide practical implications for companies in efforts to minimize delays in financial reporting.

The multiple linear regression equation is shown as follows:

$Y = \alpha + \beta1X1 + \beta2X2 + \beta3X3 + \beta4X4 + \beta5X5 + \varepsilon$

Information:

Y = *Audit delay*

α = Constant

β1,2,3,4,..i = Regression coefficients of each Xi
X1 = Company Size
X2 = KAP Quality
X3 = Profitability
ε = Interfering variable (Residual Error)

Result and Discussion

Descriptive Statistical Analysis

Descriptive statistical analysis used in this study was conducted to provide an overview or description of the variables used in this study. Descriptive statistics used in this study include the mean, standard deviation, minimum value, and maximum value of the variables.

Table 1. Descriptive Statistical Analysis

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Company Size_X1	68	24,486	32,820	28.29595	1.914814
KAP_X2 Quality	68	0	1	.34	.477
Profitability_X3	68	.002	.607	.10375	.119726
Audit Delay_Y	68	46	401	98.84	46.144
Valid N (listwise)	68				

Source: SPSS data processing, 2025

Based on the results of descriptive statistical analysis, the variable Company Size (X1) has an average of 28.30 with a standard deviation of 1.91, and a range of values between 24.49 to 32.82. The quality of the KAP (X2) is a binary variable with an average of 0.34 and a standard deviation of 0.477, indicating that most of the samples are not audited by high-quality KAP. Profitability (X3) has an average value of 0.1038 with a standard deviation of 0.1197, and ranges from 0.002 to 0.607. Meanwhile, Audit Delay (Y) has an average of 98.84 days with a standard deviation of 46.14, indicating a fairly large variation in audit delays, ranging from 46 to 401 days.

Classical Assumption Test

The classical assumption test is a series of statistical tests used in linear regression to ensure that the model used meets the BLUE (Best Linear Unbiased Estimator) requirements. These tests include normality tests, multicollinearity tests, heteroscedasticity tests, and autocorrelation tests. If the classical assumptions are met, the regression results become more valid and can be interpreted well.

Normality Test

Normality test is a statistical test used to ensure that the residual data in a regression model is normally distributed, so that the estimation results are valid. In research using Kolmogorov-Smirnov (KS), data is said to be normally distributed if the significance value (Sig.) > 0.05. If Sig. ≤ 0.05, then the data is not normally distributed.

Table 2. Results of the Kolmogorov-Smirnov Normality Test

One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			68
Normal Parameters [a,b]	Mean		.0000000
	Std. Deviation		45.51971416
Most Extreme Differences	Absolute		.210
	Positive		.210
	Negative		-.188
Test Statistics			.095
Asymp. Sig. (2-tailed) [c]			.200
Monte Carlo Sig. (2-tailed) [d]	Sig.		.149
	99% Confidence Interval	Lower Bound	.140
		Upper Bound	.158

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

Source: SPSS data processing, 2025

The results of the Kolmogorov-Smirnov normality test show that the standardized residual has an Asymp. Sig. (2-tailed) value of 0.200, which is greater than 0.05, thus, the residual data in this study is normally distributed.

Multicollinearity Test

Multicollinearity test is a test in linear regression to detect the presence of a strong linear relationship between independent variables in the research model. Multicollinearity can cause instability in the estimation of regression coefficients and reduce the accuracy of model interpretation. This test is usually done by looking at the Variance Inflation Factor (VIF) and Tolerance values. The provision is, if the VIF value is more than 10 or the Tolerance value is less than 0.10, then there is high multicollinearity, which can interfere with the validity of the regression results. Conversely, if the VIF is below 10 and Tolerance is above 0.10, then there is no multicollinearity problem in the model.

Table 3. Multicollinearity Test Results

Coefficients [a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	Company Size_X1	.744	1,344
	KAP_X2 Quality	.747	1,339
	Profitability_X3	.990	1,010

a. Dependent Variable: Audit Delay_Y

Source: SPSS data processing, 2025

The results of the multicollinearity test show that all independent variables in the model have a Tolerance value above 0.10 and a Variance Inflation Factor (VIF) value below 10, namely Company Size (Tolerance 0.744, VIF 1.344), KAP Quality (Tolerance 0.747, VIF 1.339), and Profitability (Tolerance 0.990, VIF 1.010). Thus, it can be concluded that there is

no multicollinearity problem in the regression model, so that the independent variables can be used for further analysis without disrupting the accuracy of the regression estimate.

Heteroscedasticity Test

The heteroscedasticity test is a test in linear regression to detect whether the error variance is constant or not. This test can be done with a Scatter Plot, where the residual points are observed against the predicted values. If the pattern of points spreads randomly without forming a certain pattern (for example, gathering or forming a fan-like pattern), then there is no heteroscedasticity, and the regression model meets the assumption of homoscedasticity.

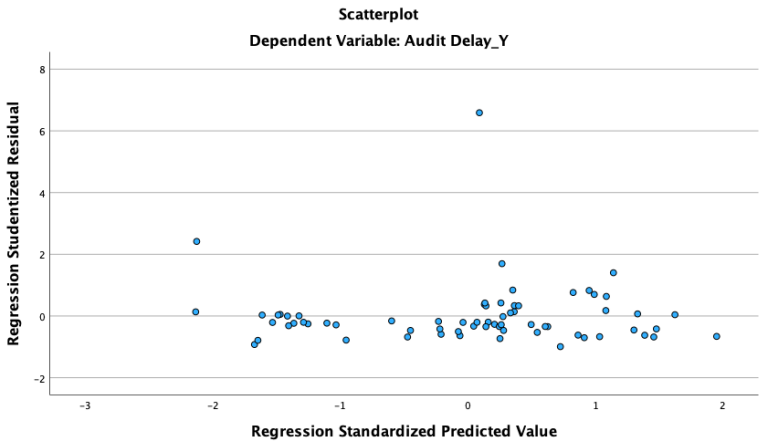

Figure 1. Scatterplot
Source: SPSS data processing, 2025

Based on the scatterplot image of the heteroscedasticity test, the residual points are randomly spread around the zero axis and do not form a particular pattern, such as a fan pattern or a particular grouping. This indicates that the residual variance is constant and there is no indication of heteroscedasticity in the regression model. Thus, the assumption of homoscedasticity has been met, so that the regression model is suitable for further analysis.

Multiple Linear Regression Analysis Test

Multiple linear regression analysis test is a statistical technique used to test the relationship between one dependent variable (bound) with two or more independent variables (free). In this test, a regression model is built to predict the value of the dependent variable based on the influence of the independent variables.

Table 4. Multiple Linear Regression Analysis Test

Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	209,615	95,055		2.205	.031
	Company Size_X1	-3,889	3.445	-.161	-1.129	.263
	KAP_X2 Quality	6.408	13,814	.066	2,464	.004
	Profitability_X3	-27,951	47,757	-.073	3,585	.000

a. Dependent Variable: Audit Delay_Y

Source: SPSS data processing, 2025

Based on the results of the multiple linear regression analysis in the table above, it can be explained that the regression equation formed is:

$Y = 209.615 - 3.889X_1 + 6.408X_2 - 27.951X_3 + e$

The constant value of 209.615 indicates that if all independent variables (company size, KAP quality, and profitability) are zero, then the audit delay will be 209.615 days.The regression coefficient of company size (X_1) is -3.889 with a significance value of 0.263 > 0.05 indicating that company size has a negative but insignificant effect on audit delay. Every one unit increase in company size will reduce audit delay by 3.889 days, assuming other variables remain constant.The regression coefficient of KAP quality (X_2) is 6.408 with a significance value of 0.004 <0.05 indicating that KAP quality has a positive and significant effect on audit delay. Companies audited by Big Four KAPs tend to have a longer audit delay of 6.408 days compared to companies audited by non-Big Four KAPs, assuming other variables remain constant. The profitability regression coefficient (X_3) of -27.951 with a significance value of 0.000 <0.05 indicates that profitability has a negative and significant effect on audit delay. Every one unit increase in profitability will reduce audit delay by 27.951 days, assuming other variables remain constant.

Hypothesis Testing

t-test

(Ghozali, 2018)The t-test is used to test the effect of each independent variable on the dependent variable partially. This test is carried out by comparing the calculated t with the t table (Santoso, 2013). With the provision that t count > t table and has a significant value < 0.05 (α = 5%), then the independent variable partially has a significant effect on the dependent variable. If: t count < t table, then Ho is rejected t count > t table, then Ho is accepted. T table 1.99773.

Table 5. t-Test Results

Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	209,615	95,055		2.205	.031
	Company Size_X1	-3,889	3.445	-.161	-1.129	.263
	KAP_X2 Quality	6.408	13,814	.066	2,464	.004
	Profitability_X3	-27,951	47,757	-.073	3,585	.000

a. Dependent Variable: Audit Delay_Y

Source: SPSS data processing, 2025

Based on the results of the t-test with a t-table value of 1.99773, the results of testing the influence of each independent variable on Audit Delay were obtained. Testing of the Company Size variable (X1) produces a t-count value of -1.129 with a significance of 0.263, where the absolute value of the t-count is smaller than the t table (1.129 < 1.99773) and the significance value is greater than 0.05. This shows that Company Size does not have a significant effect on Audit Delay. Furthermore, testing on the KAP Quality variable (X2) shows a t-count value of 2.464 with a significance of 0.004, where the t-count is greater than the t-table (2.464 > 1.99773) and the significance value is less than 0.05, so it can be concluded that KAP Quality has a positive and significant effect on Audit Delay. For the Profitability variable (X3), the test results obtained a t-count value of 3.585 with a significance of 0.000, where the t-count is greater than the t-table (3.585 > 1.99773) and the significance value is less than 0.05, which means that Profitability also has a positive and significant effect on Audit Delay.

F Test

The F test is used to test whether the regression model can be used to predict the dependent variable. The hypothesis will be tested using a significance level (a) of 5 percent or 0.05. The criteria for accepting or rejecting the hypothesis will be based on the significance probability value. If the significance probability value <0.05, then the hypothesis is accepted. This means that the regression model can be used to predict the independent variable. If the significance probability value > 0.05, then the hypothesis is rejected. This means that the regression model cannot be used to predict the dependent variable. F table 2.75

Table 6. F Test Results

ANOVA [a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3834.247	3	1278.082	9,589	.000 [b]
	Residual	138826.973	64	2169.171		
	Total	142661.221	67			

a. Dependent Variable: Audit Delay_Y

b. Predictors: (Constant), Profitability_X3, KAP Quality_X2, Company Size_X1

Source: SPSS data processing, 2025

Based on Table 6 which displays the F Test Results (ANOVA), it can be interpreted that the regression model used in this study is significant. This is indicated by the calculated F value of 9.589 which is greater than the F table of 2.75, with a significance level of 0.000 (p <0.05). These results indicate that the independent variables consisting of Company Size (X1), KAP Quality (X2), and Profitability (X3) together have a significant influence on the dependent variable Audit Delay (Y).

Coefficient of Determination

Ghozali (2017) the coefficient of determination aims to measure the extent to which the model's ability to explain the variation of the dependent variable. A small R2 value means that the ability of the independent variables to explain the variation of the dependent variable is very limited.

Table 7. Coefficient of Determination

Model Summary [b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.264 [a]	.227	.119	46,574

a. Predictors: (Constant), Profitability_X3, KAP Quality_X2, Company Size_X1

b. Dependent Variable: Audit Delay_Y

Source: SPSS data processing, 2025

Based on Table 7. the results of the determination coefficient analysis show that the R Square value is 0.227 or 22.7%. This indicates that the independent variables in the study, namely Company Size (X1), Quality of Public Accounting Firm (X2), and Profitability (X3) are able to explain the variation in changes in Audit Delay (Y) by 22.7%. While the remaining 77.3% is influenced by other factors outside the research model that are not included in this regression analysis. Adjusted R Square which is worth 0.119 or 11.9% shows that after being adjusted, the ability of the independent variables to explain the dependent variable is relatively low.

Discussion

The Effect of Company Size on Audit Delay

In this study, the company size variable (X1) was tested to see its effect on audit delay in hotel, restaurant, and tourism sub-sector companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2023 period. The test results showed that the calculated t value was -1.129 with a significance level of 0.263. This value is smaller than the t table (1.129 <1.99773) and has a significance greater than 0.05, which indicates that this study reveals that company size does not have a significant effect on audit delay in hotel, restaurant, and tourism sub-sector companies listed on the Indonesia Stock Exchange during the 2020-2023 period.

The Influence of Public Accounting Firm (KAP) Quality on Audit Delay

The test results on the variable of Public Accounting Firm (KAP) Quality (X2) show that KAP quality has a positive and significant effect on audit delay. This is evidenced by

the calculated t value of 2.464, which is greater than the t table (2.464 > 1.99773), and the significance value of 0.004 which is below the threshold of 0.05. Thus, it can be concluded that the higher the quality of KAP used by the company, the greater the likelihood of audit delay. This may be due to the more stringent and in-depth audit procedures applied by high-quality KAP, so it takes longer to complete the audit process. KAP with a high reputation tends to apply stricter audit standards to ensure the accuracy and compliance of financial statements, which can ultimately extend the duration of the audit before the report is issued.

The Influence of Financial Ratios on Audit Delay

The test results on the profitability variable (X3) show that profitability has a positive and significant effect on audit delay. This is evidenced by the calculated t value of 3.585, which is greater than the t table (3.585 > 1.99773), and the significance value of 0.000 which is less than 0.05. This finding indicates that the higher the level of profitability of a company, the greater the likelihood of audit delay. One possible cause is that companies with high profitability have more complex and diverse financial transactions, so they require a longer audit time to ensure the accuracy and compliance of financial statements , and a high level of disclosure of financial information required. In addition, auditors may apply more in-depth audit procedures to companies with good financial performance to avoid the potential risk of financial statement manipulation, which ultimately contributes to delays in audit completion.

The Influence of Company Size, Quality of Public Accounting Firm (KAP), and Financial Ratios on Audit Delay

Based on the results of the F Test (ANOVA) shown in Table 6, it can be concluded that the regression model used in this study is significant. This is evidenced by the calculated F value of 9.589, which is greater than the F table of 2.75, and a significance level of 0.000 (p <0.05). These results indicate that simultaneously, the independent variables consisting of Company Size (X1), KAP Quality (X2), and Profitability (X3) have a significant influence on the dependent variable, namely Audit Delay (Y). In other words, the combination of the three factors together can explain the variation in audit delays that occur in hotel, restaurant, and tourism sub-sector companies listed on the IDX. This indicates that in analyzing the factors that influence audit delay, it is not enough to just look at one variable separately, but it is necessary to consider all three variables simultaneously to get a clearer picture.

Conclusion

Based on the research results, the following are the conclusions of the research results:

1. Company Size does not have a significant effect on Audit Delay in hotel, restaurant, and tourism sub-sector companies listed on the Indonesia Stock Exchange. This is indicated by a significance value of 0.263 which is greater than 0.05 and a calculated t value which is smaller than the t table.
2. The quality of Public Accounting Firm (KAP) has a positive and significant effect on Audit Delay. The test results show a significance value of 0.004 (<0.05) and t count is

greater than t table, indicating that the quality of KAP has an important role in determining the length of the audit process.

3. Profitability has a positive and significant effect on Audit Delay. With a significance value of 0.000 (<0.05) and t count greater than t table, this indicates that the level of company profitability affects the duration of the audit process.
4. Simultaneously , the variables of Company Size, KAP Quality, and Profitability have a significant influence on Audit Delay, as evidenced by the calculated F value of 9.589 (> F table 2.75) and a significance level of 0.000.

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