

The Effect Of Profitability, Financial Distress, Company Operational Complexity And Company Size On Audit Delay In Mining Sector Companies**Sherly Heriyanti¹⁾, Sri Rahayu²⁾, Wiwik Tiswiyanti³⁾**^{1,2,3)} Accounting Department, Faculty of Economics and Business, Universitas Jambi, Indonesia

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Email : sherlyhervanti16@gmail.com***Abstract***

This study examines how profitability, financial distress, operational complexity, and company size influence audit delay, analyzed in non-financial companies listed on the Indonesia Stock Exchange between 2021 and 2023. Audit delay is a critical issue because it impacts the timeliness of financial information delivery needed by stakeholders in decision-making. Timeliness of reporting reflects the level of transparency and accountability of a company to the public. Profitability reflects a company's ability to generate profits, financial distress indicates the potential risk of default, operational complexity relates to the operational structure and number of subsidiaries, while company size reflects the extent of resources and reporting systems. A purposive sampling method was used to obtain a sample of 228 observational data from 57 companies over three years. Secondary data obtained from company annual reports were collected through documentation methods. SPSS 29 was used to conduct regression analysis on the obtained data. This research is expected to provide additional insights for academics, auditors, and regulators in understanding the factors influencing audit delay and encouraging the creation of a more efficient and accountable audit process.

Keywords: Profitability, Financial Distress, Operational Complexity, Company Size**INTRODUCTION**

Financial reports are information that plays an important role for many parties. Audited annual financial reports must be provided immediately to companies listed on the Indonesia Stock Exchange so that information can be provided to those who need it.

Audit delays are also important to note because delays in submitting financial reports can reduce investor confidence. Investors may consider the delay as a negative signal regarding the company's health (Gustini, 2020).

One of the problems that arise due to delayed audits is the low level of company discipline in publishing their financial reports on time according to the provisions of the Indonesia Stock Exchange (IDX). The longer the audit is delayed by the auditor, the longer it will take to complete the audit. Conversely, if the auditor reduces the delay time, the audit completion process will be faster.

Companies that experienced Audit delays in 2020 were 13 mining companies that experienced Audit delays. For 2021, there were still 5 mining sector companies that experienced audit delays. Audit delays in 2022 were also found in 2 mining sector companies that were late in submitting financial reports. In 2023, 5 mining sector companies were also found to experience audit delays.

Lusiana et al. (2024) demonstrated that profitability influences audit delay. However, this finding contradicts research by Fakhri R. & Annisa N. (2020), which states that profitability has no effect on audit delay because companies that report financial statements earlier receive positive news from financial statement users, namely investors. High profitability encourages

companies to complete financial statements more quickly. Audit delays are shorter if a company has a high level of profitability.

Bangun et al. (2020) demonstrated that financial distress influences audit delay. However, this finding contradicts research by Imelda & Arumega (2019), which found that financial distress had no effect on audit delay. In this study, financial distress influences the length of financial reporting because financial distress in a company can increase audit risk for independent auditors, particularly control risk and detection risk. If this risk increases, an auditor must examine ratios before conducting the audit process. This can lead to a longer audit process and an increased audit delay. Aprilia (2024) stated that the complexity of a company's operations has no effect on audit delay. This is due to the use of specialized accountants responsible for preparing consolidated reports and the auditor's ability to effectively audit multiple subsidiaries within the company. This efficient division of tasks ensures an efficient audit process. However, this finding is inconsistent with research by Muhammad et al. (2023), which found that operational complexity affects audit delay. This is because the more complex a company's operations are, the more comprehensive the application of audit procedures is required, thus requiring more time for substantive testing.

Freitas & Annisa (2024) stated that company size negatively affects audit delay. However, this finding is inconsistent with research by Maulani et al. (2024), which states that company size does affect audit delay. This is because companies with large total assets and strong internal controls are good news for the company. Increasing company size results in more audit procedures being required because larger companies have broader activities, increased activity volume, and higher transaction volume, thus increasing transaction complexity. Audit delays will be longer if the company being audited is larger. Therefore, it can be said that the larger the company due to its extensive operational activities, the greater the opportunity.

The researcher wants to focus on this study to determine whether profitability and the complexity of company operations have a positive or negative effect on audit delay in the mining sector. Manufacturing companies in the food and beverage subsector listed on the Indonesia Stock Exchange were the subjects of previous research. Following the suggestion of researchers Andri & Anisa, (2024) regarding the addition of other variables to see the many factors of audit delay in financial reporting and other suggestions, previous researchers suggested researching other sectors, one of which is the mining sector. Consequently, the researcher chose mining companies listed on the Indonesia Stock Exchange as the research subjects and added new variables, namely profitability and complexity of company operations.

RESEARCH METHODS

The type of research conducted in this study is associative causal research with quantitative techniques which is research with theory testing through measuring research variables with numbers and analyzing data with statistics. Associative causal research is research that aims to determine the influence or relationship between two or more variables. Causal relationship where variable x affects variable y (Nasution, 2023). Here the variables used are Profitability, Financial Distress, Complexity of Company Operations and Company Size as independent variables (X), and Audit delay as a dependent variable as a dependent variable (Y).

The data source used in this study is secondary data. Research data collected by other researchers or that has been processed by other parties is known as secondary data. The annual reports of mining companies listed on the Indonesia Stock Exchange (IDX) from 2020 to 2023 are secondary data sources in this study. Information about annual reports can be obtained from the company's official website and the Indonesia Stock Exchange www.idx.co.id.

According to Kasmir (2016:196), the Profitability ratio is a ratio that takes into account the company's ability to seek profit or gain in a certain period. In this study, the Profitability variable is measured by Return On Asset (ROA). ROA is a ratio that divides net profit after tax by total assets.

Financial Distress is a condition where a company will go bankrupt, especially the stages that occur before the company goes bankrupt. The company's debt status cannot be balanced with the company's business results (Anggraeni et al., 2021). The modified Altman Z-Score proof method shows financial difficulties.

Company size is a measure that shows the size of a company which can be seen in various ways, including the amount of sales, total assets, log size, total employees, company market value, and company book value and others. In this study, company size is proxied using the natural logarithm (Ln) of total assets (Halimah & Mia, 2021).

The complexity of the company's operations is a company that consists of diversified products and markets, and has subsidiaries that tend to require a long time to complete the audit (Handayani, et al., 2022). which uses a dummy variable in its measurement by looking at the number of subsidiaries with the provision that companies that have subsidiaries will be given the code "1", while companies that do not have subsidiaries will be given the code "0". Audit delay in the time of submission of financial reports is closely related to the possibility of audit delay. The value of financial information is reduced if it is reported untimely. The calculation of this variable will use a dummy variable with an indicator, if it is more than 90 days it will be given the code "1" and if it is less, it will be given the code "0".

Research Model

This study uses descriptive statistics Data from audit delay variables and independent variables are transformed into a form that can provide information to describe a series of factors in a condition that includes minimum value, maximum value, average (mean), and standard deviation value. and uses logistic regression analysis because the dependent variable is classified as a non-metric type. Non-metric, namely the dependent variable has two categories (dummy variables).

RESULTS AND DISCUSSION

Descriptive analysis

This study includes 57 data samples. Audit delay measured by the ratio variable. Shows 2 values that appear, namely the minimum value of Audit delay of 0 and the maximum value of Audit delay of 1. The average value of audit delay is 0.37. The standard deviation value is 0.485. The Profitability variable obtained a minimum value of 0.00 and a maximum value of 5.83 with an average value of 0.1617 and a standard deviation of 0.47849. The financial distress variable shows a minimum value of -8.30 and a maximum value of 9.63. financial distress is 3.4770 with a standard deviation of 2.90272.

The Company's Operational Complexity variable shows 2 values that appear, namely the minimum value of the Company's Operational Complexity of 0 while the maximum value of the Company's Operational Complexity is 1. The average Company's Operational Complexity is 0.89 with a standard deviation of 0.308. The company size variable measured by the natural logarithm (LN total assets) has a minimum value of 13.49 and a maximum value of 33.95 with an average value of 27.1228. The standard deviation of company size is 3.83815.

Logistic Regression Analysis

overall model fit

The value of -2Log Likelihood (block number = 0) is 301.157 and the value of -2Log Likelihood (block number = 1) is 276.074, which means that the addition of 4 independent variables to the logistic regression model is able to improve the model fit and show a better regression model.

Regression Model Suitability Test

The Regression Model Suitability shows the Chi-square value of 4.406 and significant of 0.819. If the Statistics Hosmer and Lemeshow Goodness-of-fit value is greater than 0.05, then the null hypothesis cannot be rejected and means the model is able to predict the value of its observations or it can be said that the model can be accepted because it fits the observation data. Significant value of $0.819 > 0.05$ then the null hypothesis is accepted and is able to predict the value of its observations.

Coefficient of Determination

The Determination Coefficient shows the Nagelkerke R Square value of 0.142. This result explains that the variability of the dependent variable, namely Audit delay, can be explained by the variability of the independent variables, namely Profitability, Financial Distress, Complexity of Company Operations and Company Size by 14.2% and there are 85.8% other factors outside the model that explain the dependent variable, for example, such as KAP Size, Audit Opinion and KAP Reputation.

Classification table

The classification table shows that the strength of the prediction possibility of the financial statements of companies experiencing audit delay is 24.7% where there are 21 out of 85 financial statements predicted to experience audit delay. The strength of the prediction possibility of the financial statements of companies not experiencing audit delay is 92.3% where there are 132 out of 143 financial statements predicted not to experience audit delay.

Logistic Regression Model Formed

$Y = 0.449 + 0.216 \text{ Profitability} - 0.273 \text{ financial distress} + 0.343 \text{ Complexity of Company Operations} - 0.015 \text{ Company Size} + e$

1. A constant of 0.449 with a positive coefficient direction indicates that if the variables Profitability, Financial Distress, Complexity of Company Operations and Company Size do not change or are constant, then the audit delay will increase.
2. The regression coefficient value of the Profitability variable (X1) of 0.216 with a positive sign indicates that for every one unit increase in the profitability variable, the Audit delay in mining sector companies will increase by 0.216. This shows that when profitability increases, the audit delay variable will increase.
3. The regression coefficient value of the Financial distress variable (X2) of -0.273 is negative, indicating that for every one unit increase in the Financial distress variable, the Audit delay

in mining sector companies will decrease by 0.273. This shows that when Financial distress increases, the Audit delay variable will decrease.

- The regression coefficient value of the Company's Operational Complexity variable (X3) of 0.343 is positive, indicating that for every one unit increase in the Company's Operational Complexity variable, the Audit delay in mining sector companies will increase by 0.343.

Omnibus Test

omnibus test shows a Chi-square value of 25.083 with a significance of 0.001 < 0.05 (α = 5%). Based on this, it can be concluded that the independent variables simultaneously affect Audit delay, so that H₁ is accepted, namely Profitability, financial distress, complexity of company operations and company size affect audit delay.

Wald test

- Profitability affects Audit delay

The second hypothesis states that Profitability affects Audit delay. The test results show that the audit delay variable has a regression coefficient of 0.216 with a significance level of 0.468 which is greater than 0.05. Based on this, it can be concluded that the Profitability variable does not affect Audit delay, in other words, H₂ is rejected.

- Financial distress affects Audit delay

The third hypothesis states that Financial distress affects Audit delay. The test results show that the audit delay variable has a regression coefficient of -0.273 with a significance level of 0.001 which is smaller than 0.05. Based on this, it can be concluded that the Financial distress variable affects Audit delay, in other words, H₃ is accepted.

- The complexity of the company's operations affects Audit delay

The fourth hypothesis states that the complexity of the company's operations affects Audit delay. The test results show that the audit delay variable has a regression coefficient of 0.343 with a significance level of 0.504 which is greater than 0.05. Based on this, it can be concluded that the complexity of the company's operations does not affect Audit delay, in other words, H₄ is rejected

- Company size affects Audit delay

The fifth hypothesis states that Company size affects Audit delay. The test results show that the audit delay variable has a regression coefficient of -0.015 with a significance level of 0.686 which is greater than 0.05. Based on this, it can be concluded that the Company size variable does not.

		B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
								Lower	Upper
Step	Profitabilitas	,216	,297	,526	1	,468	1,241	,693	2,222
1 ^a	Financial Distress	-,273	,062	19,542	1	,001	,761	,675	,859

Kompleksitas Operasi Perusahaan	,343	,514	,446	1	,504	1,409	,515	3,857
Ukuran Perusahaan	-,015	,038	,163	1	,686	,985	,915	1,060
Constant	,449	1,173	,147	1	,702	1,567		

CONCLUSION

This study aims to determine the effect of Profitability, Financial Distress, Complexity of Company Operations and Company Size on Audit Delay in mining sector companies listed on the Indonesia Stock Exchange in 2020-2023. Based on this study, the following conclusions can be drawn:

1. Profitability, Financial Distress, Complexity of Company Operations and Company Size have a Simultaneous Effect on Audit Delay.
2. Profitability does not affect Audit Delay. This shows that the higher the profitability of a company, the shorter the audit delay will be, and vice versa, the lower the profitability of a company, the longer the audit delay will be.
3. Financial distress affects audit delay. This shows that the higher the level of Financial Distress of a company, the longer the audit delay will be because financial difficulties are bad news for the company to the public, so the company will try to remove the bad news from its financial statements so that it also has an impact on the length of the audit process carried out by the auditor.
4. The complexity of the company's operations does not affect Audit Delay. This shows that the more complex the company's operations, the longer it will take to complete the audit.
5. Company size does not affect Audit Delay. This shows that large companies will increase or enlarge the level of possibility of Audit Delay. Conversely, companies with small sizes tend to reduce or lower the possibility of audit delay

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