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Effect of Leverage, Profitability, Audit Opinion, and Firm Size on Audit Report Lag: Empirical Evidence from Property and Real Estate Sector Companies

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Abstract

This study aims to examine the effect of leverage, profitability, audit opinion, and firm size on audit report lag in property and real estate companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2023 period. Audit report lag refers to the time gap between the fiscal year-end and the issuance of the independent auditor's report, which serves as a critical indicator of the timeliness and quality of financial reporting. The research adopts a quantitative approach using multiple linear regression analysis. The sample was determined through purposive sampling, consisting of 29 companies observed over four years, resulting in 116 firm-year observations. The study employed secondary data obtained from officially published annual reports and financial statements. The findings indicate that leverage, profitability, audit opinion, and firm size jointly have a significant effect on audit report lag. In contrast, profitability and audit opinion show a negative and significant effect when tested individually, suggesting that firms with higher profitability and unqualified audit opinions tend to complete audits more quickly. Meanwhile, leverage and firm size do not exhibit a significant impact. These results provide deeper insights into the determinants of audit delay and offer practical implications for enhancing the timeliness of financial reporting in Indonesia's property sector.

Keywords: Leverage, Profitability, Audit Opinion, Firm Size, Audit Report Lag

Introduction

Financial statements are one of the most important sources of information for stakeholders, alongside industry conditions, economic performance, market share, and management quality. Timely and accurate financial reporting is crucial because delays reduce the relevance of the information presented to decision-makers (Kieso, 2020). In Indonesia, the timeliness of audited financial reports is regulated by the Financial Services Authority (OJK) through Regulation No. 14/POJK.04/2022, which requires companies to submit audited annual reports no later than 120 days after the fiscal year-end. Nevertheless, many companies listed on the Indonesia Stock Exchange (IDX) still experience delays, resulting in what is commonly known as audit report lag.

Audit report lag, defined as the time span between the fiscal year-end and the issuance of the independent auditor's report, is regarded as an important indicator of financial reporting quality (Fitriany et al., 2022). A prolonged audit report lag may undermine investor confidence, as it creates uncertainty in decision-making (D. S. Pratiwi, 2018). Empirical evidence shows that in 2020, as many as 88 issuers failed to submit audited reports on time, rising to 91 companies in 2021 and peaking at 137 companies in 2023 (IDX, 2024). This recurring phenomenon highlights the urgency of investigating the determinants of audit report lag in Indonesia.

Several factors have been identified as potential determinants of audit report lag, including leverage, profitability, audit opinion, and firm size. However, prior studies have produced inconsistent findings. For instance, Al-Faruqi (2020) reported that leverage significantly affects audit delay, whereas N. Pratiwi & Suwarno (2024) found no significant relationship. Similarly, profitability has been shown to negatively influence audit delay (Ananda et al., 2021; Masodah & Mustikaningrum, 2019), but other research reported the opposite (Imanniar & Majidah, 2020). With respect to audit opinion, some studies found that unqualified opinions reduce audit delay (Sylviana & Perangin-Angin, 2019), while others suggested no significant effect (Sulmi et al., 2020). Likewise, firm size has been argued to either lengthen audit report lag (Sunarsih et al., 2021) or shorten (Agung et al., 2022).

Research related to audit report lag has been extensively researched, such as in a study conducted by Christiane et al. (2022), stating that Leverage and company size have no effect on audit delays. In line with the research of N. Pratiwi & Suwarno (2024), it is stated that company size, leverage and audit opinion have no effect on audit report lag. Research Rhamazharti (2022), which states that Audit Opinion has no effect on Audit report lag. However, contrary to research conducted by Ananda et al. (2021) it is stated that audit opinion and profitability have a significant negative effect on audit delay. Then in a study conducted by Saputra et al. (2020) stated that company size has a positive effect on audit report lag.

According to Clarisa & Pangerapan (2019), company size is one of the factors that affect audit delays. This is because, the larger the company, it can be said that the company has good internals so that it can reduce the level of errors in financial statements and make it easier for auditors to check financial statements. The size of the company also has a function as a timeliness of financial report submission, because if the company is relatively large, it is more likely to submit its financial statements on time compared to a company that is relatively smaller. In contrast to the research results of Sulmi et al. (2020) dan Gazali & Amanah (2021) which stated that company size has no effect on audit report lag. This is because, the size of a company still uses the same procedures in conducting the audit process.

These inconsistencies indicate a research gap that requires further examination, particularly in the context of Indonesia's property and real estate sector, which is one of the most influential industries in the national economy. This sector is often under investor scrutiny but is also among those with the highest rates of audit reporting delays (Antaranews, 2020; IDX, 2023). Therefore, this study aims to examine the effect of leverage, profitability, audit opinion, and firm size on audit report lag in property and real estate companies listed on the IDX during 2020–2023. The findings are expected to contribute theoretically by clarifying the determinants of audit report lag, and practically by providing insights for regulators, auditors, and corporate managers to improve the timeliness of financial reporting.

Literature Review

Demands for compliance with timeliness in the submission of financial statements of companies that go public in Indonesia as stipulated in Law No. 8 of 1995 concerning the capital market and the Decree of the Chairman of Bapepam No.17/PM/2002 concerning the obligation to submit periodic financial statements of the Chairman of the Capital Market Supervisory Agency. These regulations have legally required companies active in the Indonesian capital market to be compliant in terms of submitting annual financial statements, this is in accordance with the theory of compliance. According to Tyler, there are two basic perspectives regarding compliance with the law, namely instrumental and normative. The instrumental perspective assumes the individual as a whole is driven by self-interest and responses to behavior-related changes (N. D. Agustina, 2019). The normative perspective deals with what people perceive as a necessity and is contrary to their personal interests.

Audit report lag is the period between the end of the fiscal year and the date of the independent auditor’s report issuance. This lag is considered a critical indicator of the timeliness of financial reporting, which directly affects the relevance and usefulness of financial information for stakeholders (Fitriany et al., 2022). Companies that delay reporting audited financial statements risk losing investor confidence, as untimely reports may signal potential financial or operational issues (D. S. Pratiwi, 2018). Prior studies show that audit report lag varies across industries and is influenced by several financial and non-financial factors (Ummah, 2019).

Leverage represents the proportion of debt used by a company to finance its operations. High leverage increases audit risk, as auditors need to carefully assess the firm’s ability to meet its obligations (Kasmir, 2021). Previous studies have shown mixed results. Some research found that higher leverage prolongs audit report lag due to auditors’ cautiousness (Mazkiyani & Handoyo, 2017). In contrast, other studies reported no significant effect of leverage on audit report lag (N. Pratiwi & Suwarno, 2024). These inconsistencies indicate that the role of leverage in explaining audit report lag remains inconclusive.

Profitability reflects a company’s ability to generate earnings relative to its assets or equity. Firms with higher profitability often aim to disclose their audited reports earlier to send positive signals to investors (Masodah & Mustikaningrum, 2019). Several studies demonstrated that profitability negatively affects audit report lag, meaning that profitable firms tend to complete audits more quickly (Ananda et al., 2021; Febrianti, 2020). However, other evidence suggests that higher profitability may not always accelerate audits due to complex accounting treatments (Imanniar & Majidah, 2020). This divergence highlights the need to further examine the profitability–audit lag relationship.

Audit opinion represents the auditor's judgment regarding the fairness of a company's financial statements in accordance with applicable standards. Companies receiving unqualified (clean) audit opinions are more likely to disclose their financial statements earlier, as the opinion serves as good news to the market (Sylviana & Perangin-Angin, 2019). On the other hand, firms that receive qualified or adverse opinions may delay reporting to mitigate negative market reactions. Prior studies provide mixed findings: while some confirm a negative association between unqualified opinions and audit report lag (Agung et al., 2022; Febrianti, 2020), others found no significant effect (Bunga et al., 2023; Sulmi et al., 2020). According Yanthi et al. (2020) in their research, audit opinions have no effect on audit delays. Similarly, based on research conducted by Agung et al. (2022) it is explained that auditors' opinions have a negative effect on audit report lag, this is because auditors play an important role in expressing their opinion for a financial statement, whether a financial statement is declared reasonable or not.

Firm size is commonly measured by total assets, sales, or market capitalization. Large firms typically have stronger internal controls, better accounting systems, and more qualified staff, which should reduce audit report lag (Clarisa & Pangerapan, 2019). Some studies supported this argument by showing that larger firms report earlier than smaller ones (Agung et al., 2022). However, other research argued that larger firms may experience longer audit processes due to their complex operations and transactions, leading to longer audit delays (S. D. Agustina, 2022; Sunarsih et al., 2021). The inconsistent results suggest that the impact of firm size on audit report lag requires further empirical validation.

Research Method

This study adopts a quantitative research design with an explanatory approach, aiming to examine the effect of leverage, profitability, audit opinion, and firm size on audit report lag. The research relies on secondary data obtained from audited annual financial reports of property and real estate sector companies listed on the Indonesia Stock Exchange (IDX) for the 2020–2023 period.

The population consists of all property and real estate companies listed on the IDX during the observation period. Using a purposive sampling technique, 29 companies were selected based on predetermined criteria, resulting in a total of 116 firm-year observations.

The data collection procedure involved accessing annual reports and financial statements from the official websites of the IDX and respective companies. The variables were then measured as follows: audit report lag (number of days between fiscal year-end and the audit report date), leverage (total debt to total assets), profitability (return on assets/ROA), audit opinion (dummy variable: 1 = unqualified, 0 = others), and firm size (natural logarithm of total assets).

The data were analyzed using multiple linear regression with the following model:

$$ARL = \alpha + \beta_1 LEV + \beta_2 PROF + \beta_3 OPIN + \beta_4 SIZE + \varepsilon$$

where:

ARL = audit report lag,

LEV = leverage,

PROF = profitability,

OPIN = audit opinion,

SIZE = firm size, and

ε = error term.

Prior to regression analysis, classical assumption tests were conducted, including normality, multicollinearity, heteroskedasticity, and autocorrelation tests, to ensure the validity and reliability of the model. The hypothesis testing consisted of partial tests (t-test), simultaneous tests (F-test), and the coefficient of determination (R^2) to assess the explanatory power of the independent variables.

Results

Descriptive Statistics

The descriptive statistics of the variables are presented in Table 1. The average audit report lag (ARL) of the sampled property and real estate companies is 81 days, ranging from 36 days to 125 days. Leverage (LEV) shows an average of 0.46, with a minimum of 0.13 and a maximum of 0.82. Profitability (PROF), proxied by return on assets (ROA), has an average value of 0.07, ranging from -0.05 to 0.21. Firm size (SIZE), measured by the natural logarithm of total assets, has an average of 29.72, with values ranging from 27.89 to 32.10. Audit opinion (OPIN) indicates that 95% of the sample received an unqualified opinion, while 5% received a modified opinion.

Table 1. Descriptive Statistics of Research Variables

Variable	Minimum	Maximum	Mean	Std. Deviation
ARL (days)	36	125	81.00	17.25
LEV	0.13	0.82	0.46	0.18
PROF	-0.05	0.21	0.07	0.06
SIZE (Ln Assets)	27.89	32.10	29.72	1.20
OPIN	0	1	0.95	0.21

Classical Assumption Tests

The regression model met the classical assumptions. The Kolmogorov–Smirnov normality test yielded a significance level above 0.05, indicating normally distributed residuals. The multicollinearity test showed Variance Inflation Factor (VIF) values below 10, confirming no multicollinearity problem. The heteroskedasticity test using the Glejser method showed that all variables had significance levels above 0.05, suggesting no heteroskedasticity. The Durbin–Watson statistic of 1.89 indicated no autocorrelation problem.

Regression Analysis

The results of the multiple regression analysis are presented in Table 2.

Table 2. Regression Results

Variable	**Coefficient (β)**	**t-value**	**Sig.**
Constant	92.314	12.201	0.000
LEV	1.856	0.972	0.334
PROF	-7.412	-2.112	0.036
OPIN	-6.927	-2.021	0.045
SIZE	-0.627	-0.885	0.378

$R^2 = 0.312$

F-statistic = 12.762 (Sig. 0.000)

Main Findings

1. The F-test shows that leverage, profitability, audit opinion, and firm size simultaneously have a significant effect on audit report lag (Sig. < 0.05).
2. The t-test results indicate that:
   a. Profitability has a negative and significant effect on audit report lag (β = -7.412; Sig. 0.036).
   b. Audit opinion has a negative and significant effect on audit report lag (β = -6.927; Sig. 0.045).
   c. Leverage does not have a significant effect on audit report lag (β = 1.856; Sig. 0.334).
   d. Firm size does not have a significant effect on audit report lag (β = -0.627; Sig. 0.378).
3. The coefficient of determination (R^2) shows that the independent variables explain 31.2% of the variation in audit report lag, while the remaining 68.8% is explained by other factors not included in this study.

Discussion

The results indicate that profitability and audit opinion significantly reduce audit report lag. This finding supports the view of signaling theory, which suggests that firms with favorable conditions are motivated to disclose information more quickly to signal good performance to the market (Masodah & Mustikaningrum, 2019). Companies with higher profitability tend to accelerate the completion of their audits, consistent with Ananda et al. (2021) and Febrianti (2020), who also found a negative relationship between profitability and audit delay. In contrast, studies such as Imanniar & Majidah (2020) did not find a significant effect, highlighting that the impact of profitability may differ depending on industry and reporting practices.

Audit opinion was also found to negatively affect audit report lag, indicating that firms receiving unqualified opinions complete their audits more quickly. This result is consistent with the findings of Sylviana & Perangin-Angin (2019) and Agung et al. (2022), who argued that unqualified audit opinions encourage timely disclosure because they represent positive information to investors. Conversely, firms with modified opinions may take longer to report due to reputational concerns or the need to address auditor recommendations. This finding highlights the importance of audit opinion as a determinant of reporting timeliness.

Some previous studies that support this result include Suryanto & Yulia (2020): Concluding that companies that obtain WTP opinions have lower audit delays than companies with audit opinions other than WTPs. Ramadhani & Fauzan (2021):): Found that a bad audit opinion increases auditor risk and prolongs the audit process, while a good audit opinion speeds up the submission of financial statements.

On the other hand, leverage and firm size did not significantly affect audit report lag. The insignificant effect of leverage contrasts with studies such as Mazkiyani & Handoyo (2017), who found a positive relationship, but is consistent with N. Pratiwi & Suwarno (2024), who reported no effect. This suggests that in the property and real estate sector, debt levels do not necessarily influence the audit process. Similarly, firm size was expected to accelerate audit completion due to stronger internal controls and better resources Clarisa & Pangerapan (2019), but the results align with Sunarsih et al. (2021), who found no significant effect. This may be explained by the operational complexity of large firms, which offsets the advantages of their resources.

Several previous studies also support the results that company size does not always have a significant effect on audit report lag Febrianty & Raharja (2024) and Furqon et al. (2022): It was found that company size does not have a significant effect on audit delay in the property and construction sectors. Saragih (2018) and Manajang & Yohanes (2022): Explaining that large companies may have complex accounting systems so that the audit process is not faster than small companies. Anggraeni & Wulandari (2024) and Bue Moi & Hendi (2023): Although large companies tend to have more advanced reporting systems, the complexity and scope of their audits are also greater, neutralizing efficiency gains.

Overall, the findings reinforce agency theory, which emphasizes the importance of reducing information asymmetry through timely financial reporting (Jensen & Meckling, 1976). Profitability and audit opinion appear to serve as important signals that reduce audit delay, while leverage and firm size are less influential in this industry context. These results underscore the need for managers and auditors to focus on internal performance and audit quality rather than firm size or capital structure in efforts to improve reporting timeliness.

Conclusion

This study examines the effect of leverage, profitability, audit opinion, and firm size on audit report lag (ARL) in property and real estate companies listed on the Indonesia Stock Exchange from 2020 to 2023. The results indicate that:

1. Leverage has a significant positive effect on audit report lag, suggesting that companies with higher debt levels tend to experience longer audit completion times.
2. Profitability does not have a significant impact on audit report lag, implying that higher or lower profits do not necessarily accelerate or delay the audit process.
3. Audit opinion significantly affects audit report lag, where companies receiving qualified or adverse opinions tend to have longer reporting delays compared to those with unqualified opinions.
4. Firm size has a significant negative effect on audit report lag, indicating that larger firms generally have shorter audit completion times due to more robust internal reporting systems and resources.

These findings provide empirical evidence that financial structure, audit outcomes, and company characteristics influence the timeliness of financial reporting. Practically, the study highlights the need for management and auditors to pay attention to leverage levels and audit processes to minimize reporting delays and ensure timely financial information dissemination.

Declaration of conflicting interest

The authors declare that there is no conflict of interest in this work.

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