

THE EFFECT OF AUDIT TENURE, COMPANY SIZE, PUBLIC ACCOUNTING FIRM SIZE, AND INDEPENDENT COMMISSIONERS ON AUDIT DELAY IN BANKING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX) FOR THE 2022–2024 PERIOD

Jenny Zain¹, Vanesa Tandri², Evani Artha³, Hanicka Theneles⁴,
Enda Noviyanti Simorangkir⁵, Oky Syahputra⁶

PUI Finance, Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Prima Indonesia^{1,2,3,4,5}
Universitas Battuta⁶

E-mail: jennyzain@unprimdn.ac.id¹, vanesatandri561@gmail.com², evanilim8042@gmail.com³,
theneleshanicka@gmail.com⁴, endanoviyantisimorangkir@unprimdn.ac.id⁵, okysyahputra11@gmail.com⁶

Received : 01 January 2026

Accepted : 03 February 2026

Revised : 17 January 2026

Published : 28 February 2026

Abstract

This study aims to examine the factors that may influence audit delay in banking companies listed on the Indonesia Stock Exchange (IDX) from 2022 to 2024, and to draw conclusions based on the findings. The independent variables used in this study include audit tenure, company size, public accounting firm size, and independent commissioners, with audit delay as the dependent variable. This research employs a quantitative approach with a sample of 40 companies. The data analysis method uses multiple linear regression. A purposive sampling strategy was applied as the sampling technique. The results indicate that company size and public accounting firm size have a significant effect on audit delay, while audit tenure and independent commissioners do not have a significant effect on audit delay. Simultaneous testing shows that audit tenure, company size, public accounting firm size, and independent commissioners collectively have a significant effect on audit delay.

Keywords: *Audit Tenure, Company Size, Public Accounting Firm Size, Independent Commissioners, Audit Delay*

INTRODUCTION

The development of the capital market in Indonesia is marked by the increasing number of companies that have gone public. As more companies are listed on the Indonesia Stock Exchange (IDX), the need for transparent, relevant, and timely financial information has also grown significantly. Financial statements serve as a primary source of information for investors, creditors, regulators, and other stakeholders in assessing a company's financial performance and condition. Therefore, the timeliness of financial reporting is a crucial aspect for publicly listed companies. According to existing regulations, annual financial statements and independent auditor reports of public companies must be submitted no later than 90 days after the end of the fiscal year (Putri et al., 2022). However, in practice, there are still companies that experience delays in submitting their financial statements. This delay is known as audit delay, which refers to the length of time between the end of the fiscal year and the issuance date of the audit report (Aprilly & Nursasi, 2021). The longer the audit process takes, the later the financial information is received by capital market participants. This situation may create information uncertainty and potentially trigger negative reactions from investors. Delays in financial reporting can reduce investor confidence and affect stock prices in the capital market (Siswanto & Fatchurrochman, 2021). In fact, financial statement information is a fundamental basis for investors in making decisions to buy, hold, or sell their shares. The phenomenon of delayed financial reporting is also observed in banking companies listed on the IDX during the 2022–2024 period. Based on data processed from idx.co.id (2025), several banking companies were late in submitting their financial statements (Table 1).

THE EFFECT OF AUDIT TENURE, COMPANY SIZE, PUBLIC ACCOUNTING FIRM SIZE, AND INDEPENDENT COMMISSIONERS ON AUDIT DELAY IN BANKING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX) FOR THE 2022–2024 PERIOD

Jenny Zain et al

Table 1. Number of Banking Companies Submitting Financial Statements Late for the 2022–2024 Period

Source: idx.co.id (processed data, 2025)

No	Kode Emiten	Tahun	Audit Tenure	Ukuran Perusahaan	Ukuran KAP	Komisaris Independen	Audit Delay
1	AMAR	2022	KAP Purwanto, Sungkoro & Surja (Muhammad Kurniawan)	4.505.045.609.000	Big 4	0	96
		2023	KAP Purwanto, Sungkoro & Surja (Dani Setiadi Handaja)	4.379.417.000.000	Big 4	0	88
		2024	KAP Purwanto, Sungkoro & Surja (Christophorus Alvin Kossim)	4.867.670.000.000	Big 4	0	85
2	BANK	2022	KAP Purwanto, Sungkoro & Surja (Christophorus Alvin Kossim)	4.733.401.000.000	Big 4	2	88
		2023	KAP Purwanto, Sungkoro & Surja (Yasir)	7.092.120.000.000	Big 4	2	88
		2024	KAP Purwanto, Sungkoro & Surja (Yasir)	9.362.085.000.000	Big 4	2	107
3	BCIC	2022	Kosasih, Nurdyanam, Mulyadi, Tjahjo & Rekan (Riva Utama Winata)	33.617.390.000.000	Non Big 4	2	83
		2023	Tanubrata Sutanto Fahmi Bambang & Rekan (Tjong Eng Pin)	39.234.312.000.000	Non Big 4	2	121
		2024	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilungan & Rekan (Riva Utama Winata)	40.258.696.000.000	Non Big 4	2	45
4	MAYA	2022	Kosasih, Nurdyanam, Mulyadi, Tjahjo & Rekan (Riva Utama Winata)	135.382.812.000.000	Non Big 4	1	100
		2023	Kanaka Puradiredja, Suhartono (Patricia)	141.488.996.000.000	Non Big 4	1	91
		2024	Bambang, Sulistiyanto, Dadang & Ali (Doli Diapary Siregar)	150.184.175.000.000	Non Big 4	2	98

This indicates that audit delay remains a relevant issue for investigation, particularly in the banking sector, which is highly regulated and characterized by complex transactions. Previous studies suggest that audit delay is influenced by several factors. One of them is company size. The larger the company in terms of total assets, the more complex its operations tend to be, which may lengthen the audit process and increase audit delay (findings in 2022 and 2023). Meanwhile, audit tenure was found to have no significant effect on audit delay during the same period. The size of the Public Accounting Firm (KAP) is also considered a determinant of audit delay. Big Four accounting firms generally have stricter auditing standards, more auditors, and more comprehensive audit procedures compared to Non-Big Four firms. Consequently, although the audit quality is usually higher, audits conducted by Big Four firms tend to take longer than those performed by Non-Big Four firms. Research by (Yulia, 2024) explains that audit tenure is measured by the length of the engagement between an auditor and the same client. According to (Karno et al., 2022), a long-term auditor-client relationship may create close ties between the auditor and management. This closeness could potentially impair auditor independence, reduce audit quality, and increase the risk of financial scandals. Furthermore, auditors who audit the same company for many years may become less creative in designing audit procedures, leading to declining audit quality over time. (Bahri & Amnia, 2020) classify company size into large and small firms based on total assets, total sales, and number of employees. Larger companies typically have more complex accounting systems, which require more time to audit. (Halimah, 2023) states that the size of a public accounting firm can be measured by the number of partners, auditors, clients, and total revenue. Public accounting firms are categorized into Big Four and Non-Big Four, and these differences in capacity and audit standards may affect the duration of the audit process.

Additionally, the presence of independent commissioners is expected to play a role in audit delay. According to (Manurung & Hutabarat, 2020) independent commissioners are individuals who are not affiliated with management or controlling shareholders and do not hold structural positions within the company. Their role is to supervise and evaluate management activities objectively. As external parties, independent commissioners are expected to identify potential misstatements in financial information and promote transparency in reporting (Anggita & Pohan, 2022). Based on this phenomenon and theoretical background, this study aims to analyze the effect of audit tenure, company size, public accounting firm size, and independent commissioners on audit delay in banking companies listed on the Indonesia Stock Exchange during the 2022–2024 period.

LITERATURE REVIEW

Theory of the Effect of Audit Tenure on Audit Delay

Audit tenure is measured based on the length of time an auditor has worked with their client company. Audit tenure can be seen from the number of consecutive financial years audited (Sigolgi & Djamil, 2024). In Indonesia, audit tenure regulations are stipulated in Government Regulation (PP) No. 20/2015 Article 11. This regulation states that a public accounting firm (KAP) may provide general audit services for a client’s financial statements for a maximum of five consecutive financial years. The auditor may accept a re-engagement for the same client only after a two-year cooling-off period in which they do not provide general audit services to that client (Nainggolan & Sianturi, 2020).

THE EFFECT OF AUDIT TENURE, COMPANY SIZE, PUBLIC ACCOUNTING FIRM SIZE, AND INDEPENDENT COMMISSIONERS ON AUDIT DELAY IN BANKING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX) FOR THE 2022–2024 PERIOD

Jenny Zain et al

Theory of the Effect of Company Size on Audit Delay

Company size refers to the classification of a company based on its scale or magnitude as reflected in indicators such as total assets, log size, market value, shares, total sales, total revenue, total capital, and others. Companies are generally categorized into three groups based on operational scale: Large Firms, Medium-sized Firms, and Small Firms (Riadi, 2020). Larger company size tends to lead to longer audit delay. This is based on the assumption that large companies have more complex operations, requiring auditors to take more extensive samples and conduct more thorough testing, which ultimately requires more time to obtain sufficient audit evidence to support their audit opinion (Susanto & Suryani, 2024).

Theory of the Effect of Public Accounting Firm Size on Audit Delay

In Indonesia, Public Accounting Firms (KAP) are classified into Big Four and Non-Big Four firms. Big Four accounting firms are generally able to complete audit processes more quickly and issue audit reports in a more timely manner because they have specialized auditors with higher competence, expertise, and resources that can accelerate the audit process and reduce audit delay (Yanthi et al., 2020).

Theory of the Effect of Independent Commissioners on Audit Delay

According to (Permatasari et al., 2025) the board of commissioners plays a crucial role in corporate governance by supervising and providing guidance to management. (Sari, 2021) argues that the greater the proportion of independent commissioners in a company, the smoother the preparation of audited financial statements will be, which can help reduce audit delay.

METHOD

This study employs a quantitative approach as the main method for analyzing the research problem. The quantitative method was selected because the study is based on objective numerical data that can be tested statistically and is used to examine the relationships among variables through structured measurement. The type of data used in this study is secondary quantitative data, namely data obtained indirectly from previously available official sources. The data were collected from annual financial statements and independent auditor reports of banking companies listed on the Indonesia Stock Exchange (IDX) through its official website, www.idx.co.id. The use of secondary data is considered appropriate because the published financial statements have been audited and can be relied upon as a valid basis for scientific analysis.

The population of this study includes all banking companies listed on the Indonesia Stock Exchange during the period 2022–2024, totaling 47 companies. This population was chosen because the banking sector has specific characteristics, such as a high level of regulation, complex financial transactions, and a strategic role in the national economy, making it relevant to be examined in the context of audit delay. The sample was determined using a non-probability sampling technique with a purposive sampling approach. This technique was chosen because not all companies in the population met the criteria required for the analysis. Purposive sampling allows researchers to select samples based on specific considerations, such as the completeness of data availability, consistency of financial reporting during the research period, and active involvement of companies in capital market activities. The sample selection criteria are summarized in Table 2 as the basis for determining the number of companies analyzed.

Table 2. Sample Selection Results

Description	Total
Population: Banking companies listed on the Indonesia Stock Exchange (IDX) until 2024	47
Sample selection based on criteria (purposive sampling):	
1. Companies not consecutively listed on the IDX during 2022–2024	–
2. Companies that did not publish financial statements for the period 2022–2024	–
3. Companies that experienced losses during the period 2022–2024	(7)
Research Sample	40
Total Sample (n × research period) (40 × 3 years)	120

The main analytical technique used in this study is multiple linear regression. Prior to hypothesis testing, classical assumption tests were conducted, including tests for normality, multicollinearity, heteroscedasticity, and autocorrelation, to ensure that the regression model is unbiased and appropriate for analysis. The normality test was performed using the Kolmogorov–Smirnov method, in which data are considered normally distributed if the

THE EFFECT OF AUDIT TENURE, COMPANY SIZE, PUBLIC ACCOUNTING FIRM SIZE, AND INDEPENDENT COMMISSIONERS ON AUDIT DELAY IN BANKING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX) FOR THE 2022–2024 PERIOD

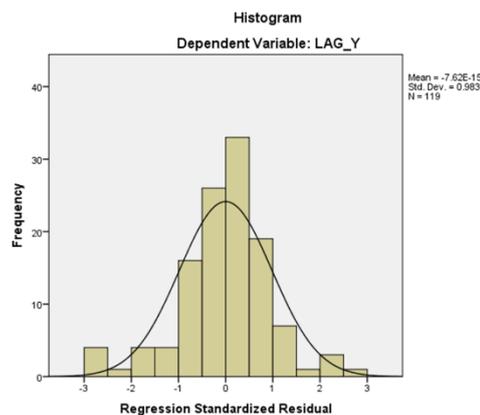
Jenny Zain et al

significance value is ≥ 0.05 . Multicollinearity was assessed using tolerance and Variance Inflation Factor (VIF), with the criteria that the model is free from multicollinearity if tolerance > 0.10 and VIF < 10 . Heteroscedasticity was evaluated through the pattern of point distribution on a scatterplot, while autocorrelation was tested using the Durbin–Watson Test. After the regression model met the classical assumptions, hypothesis testing was conducted both partially using the t-test and simultaneously using the F-test at a significance level of 0.05. In addition, the coefficient of determination (R^2) was used to measure the model’s ability to explain the variation in audit delay.

RESULTS AND DISCUSSION

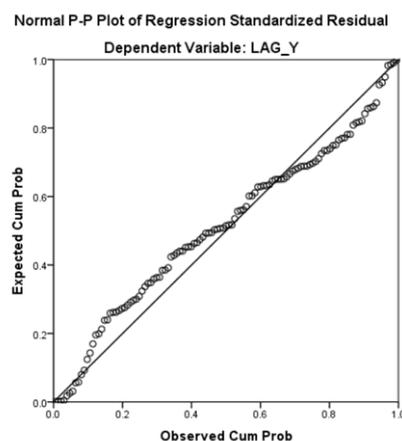
Normality Test

Figure 1. Histogram Graph



Based on the figure above, it can be seen that the histogram does not skew to the left or right. This indicates that the data are normally distributed.

Figure 2. Normal Probability Plot Graph



Based on the figure above, the plotted points are seen to spread closely along and follow the diagonal line. Therefore, it can be concluded that the data are normally distributed.

THE EFFECT OF AUDIT TENURE, COMPANY SIZE, PUBLIC ACCOUNTING FIRM SIZE, AND INDEPENDENT COMMISSIONERS ON AUDIT DELAY IN BANKING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX) FOR THE 2022–2024 PERIOD

Jenny Zain et al

Table 3. One-Sample Kolmogorov–Smirnov Test Results

One-Sample Kolmogorov-Smirnov Test			Unstandardized Residual
N			119
Normal Parameter ^{a,b}	Mean		0.00E+00
	Std. Deviation		15.16496158
Most Extreme Differences	Absolute		0.096
	Positive		0.08
	Negative		-0.096
Kolmogorov-Smirnov Z			1.05
Asymp. Sig. (2-tailed)			0.22

a. Test distribution is Normal.

b. Calculated from data.

Based on the table above, the significance value of the One-Sample Kolmogorov–Smirnov test is 0.22, which is greater than 0.05. This result indicates that the data are normally distributed.

Multicollinearity Test

Table 4. Multicollinearity Test Results

Model	Coefficients ^a				t	Sig.	Collinearity Statistics	
	Unstandardized Coefficients		Standardized Coefficients	Beta			Tolerance	VIF
	B	Std. Error						
(Constant)	188.06	21.578			8.715	0		
LAG_X1	0.218	1.529	0.011		0.143	0.887	0.917	1.09
1 LAG_X2	-7.839	1.13	-0.541		-6.938	0	0.867	1.153
LAG_X3	-9.565	4.089	-0.191		-2.339	0.021	0.79	1.265
LAG_X4	-1.525	13.508	-0.009		-0.113	0.91	0.876	1.142

a. Dependent Variable: LAG_Y

Based on the test results above, the tolerance values for all independent variables are greater than 0.10 and the VIF values are less than 10. Thus, it can be concluded that there is no multicollinearity problem, or in other words, the regression model is free from multicollinearity symptoms.

Heteroscedasticity Test

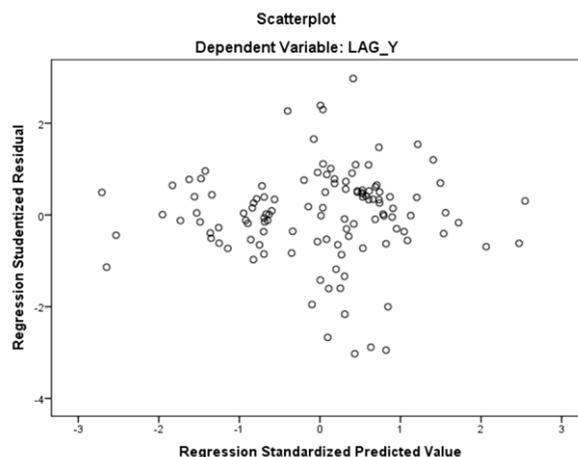


Figure 3. Heteroscedasticity Test Results using Scatterplot

THE EFFECT OF AUDIT TENURE, COMPANY SIZE, PUBLIC ACCOUNTING FIRM SIZE, AND INDEPENDENT COMMISSIONERS ON AUDIT DELAY IN BANKING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX) FOR THE 2022–2024 PERIOD

Jenny Zain et al

In the figure above, the plotted points are scattered randomly and do not form a particular pattern. Therefore, it can be concluded that the data do not show symptoms of heteroscedasticity.

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	.632 ^a	0.4	0.379	15.42872	1.879

a. Predictors: (Constant), LAG_X1, LAG_X2, LAG_X3, LAG_X4

b. Dependent Variable: LAG_Y

Durbin–Watson (DW) = 1.879

dL (lower bound) = 1.6321

dU (upper bound) = 1.7709

Since 1.7709 (dU) < 1.879 (DW) < 2.2291 (4 – dU), it can be concluded that there is no autocorrelation in the model.

Hypothesis Testing

t-Test

Table 6. t-Test Results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	188.06	21.578		8.715	0
LAG_X1	0.218	1.529	0.011	0.143	0.887
1 LAG_X2	-7.839	1.13	-0.541	-6.938	0
LAG_X3	-9.565	4.089	-0.191	-2.339	0.021
LAG_X4	-1.525	13.508	-0.009	-0.113	0.91

a. Dependent Variable: LAG_Y

H1: Audit Tenure has an effect on Audit Delay

LAG_X1 shows a calculated t-value of 0.143, which is smaller than the t-table value of 1.658, with a significance value of 0.887, which is greater than 0.05. Therefore, H1 is rejected, meaning Audit Tenure has no significant effect on Audit Delay.

H2: Company Size has an effect on Audit Delay

LAG_X2 shows a calculated t-value of –6.938, which is greater in absolute value than the t-table value of 1.658, with a significance value of 0.000, which is less than 0.05. Thus, H2 is accepted, indicating that Company Size has a negative and significant effect on Audit Delay.

H3: Public Accounting Firm Size has an effect on Audit Delay

LAG_X3 shows a calculated t-value of –2.339, which is greater in absolute value than the t-table value of 1.658, with a significance value of 0.021, which is less than 0.05. Therefore, H3 is accepted, meaning Public Accounting Firm Size has a negative and significant effect on Audit Delay.

H4: Independent Commissioners have an effect on Audit Delay

LAG_X4 shows a calculated t-value of –0.113, which is smaller than the t-table value of 1.658, with a significance value of 0.91, which is greater than 0.05. Thus, H4 is rejected, meaning Independent Commissioners have no significant effect on Audit Delay.

F-Test

Table 7. F-Test Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
	Regression	18061.303	4	4515.326	18.968	.000 ^b
	¹ Residual	27137.175	114	238.045		
	Total	45198.478	118			

a. Dependent Variable: LAG_Y

b. Predictors: (Constant), LAG_X1, LAG_X2, LAG_X3, LAG_X4

H5: Audit Tenure, Company Size, Public Accounting Firm Size, and Independent Commissioners simultaneously affect Audit Delay

Based on the output above, the calculated F-value is 18.968, which is greater than the F-table value of 2.45, and the significance value is 0.000, which is less than 0.05. Therefore, H5 is accepted, indicating that Audit Tenure, Company Size, Public Accounting Firm Size, and Independent Commissioners simultaneously have a positive and significant effect on Audit Delay.

Coefficient of Determination Test (R²)

Table 8. Coefficient of Determination Test Results (R²)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.632 ^a	0.4	0.379	15.42872

a. Predictors: (Constant), LAG_X1, LAG_X2, LAG_X3, LAG_X4

The output above shows that the Adjusted R Square value is 0.379, or 37.9%. This means that the independent variables explain 37.9% of the variation in the dependent variable, while the remaining 62.1% is influenced by other variables not included in this study.

The Effect of Audit Tenure on Audit Delay in Banking Companies Listed on the Indonesia Stock Exchange in 2022–2024

The partial test results indicate that audit delay is not influenced by audit tenure because the significance value of 0.887 is greater than 0.05. According to Ghassani & Susilowati (2025), this occurs because the audit process cannot be affected by the relationship between the client and the auditor. A long audit engagement does not necessarily accelerate the audit process, and a short engagement does not necessarily prolong it. In this case, agency conflict cannot be reduced through audit tenure because even if the audit is conducted by the same public accounting firm (KAP), but by different auditors, the auditor must still thoroughly understand the client’s business, which prevents a reduction in audit delay. This finding is consistent with (Andri & Anisa, 2024; Ibrahim & Adli, 2024) who also found that audit tenure does not contribute significantly to audit delay.

The Effect of Company Size on Audit Delay in Banking Companies Listed on the Indonesia Stock Exchange in 2022–2024

The partial test results show that audit delay is influenced by company size because the significance value of 0.000 is less than 0.05. This result explains that whether a company is large or small can affect the time required in the audit process. The larger a company is, the better its internal control system and resources tend to be, which can reduce the time needed for the financial statement audit and decrease audit delay (Sulistawati & Amyar, 2022). This finding is consistent with (Hadi & Gharniscia, 2023; Hakim et al., 2022; Sulistawati & Amyar, 2022) who also found a negative effect of company size on audit delay.

THE EFFECT OF AUDIT TENURE, COMPANY SIZE, PUBLIC ACCOUNTING FIRM SIZE, AND INDEPENDENT COMMISSIONERS ON AUDIT DELAY IN BANKING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX) FOR THE 2022–2024 PERIOD

Jenny Zain et al

The Effect of Public Accounting Firm Size on Audit Delay in Banking Companies Listed on the Indonesia Stock Exchange in 2022–2024

The partial test results indicate that audit delay is influenced by public accounting firm size because the significance value of 0.021 is less than 0.05. This finding is in line with (Wirasmaradevi et al., 2025), who state that the size of the public accounting firm auditing a company can affect the duration of the audit process. Overall, public accounting firm size has a significant effect on audit delay because auditors from larger firms (Big Four) tend to require more time to conduct more thorough and detailed audits, especially for larger and more complex companies.

The Effect of Independent Commissioners on Audit Delay in Banking Companies Listed on the Indonesia Stock Exchange in 2022–2024

The partial test results show that audit delay is not influenced by independent commissioners because the significance value of 0.91 is greater than 0.05. According to (Anam, 2023) companies with a high proportion of independent commissioners or a low proportion of independent commissioners do not necessarily guarantee faster submission of financial statements to auditors. This is because during the audit process, auditors tend to communicate more with management rather than with independent commissioners. This finding is consistent with (Virginia et al., 2024) who also found that the proportion of independent commissioners does not have a statistically significant effect on audit delay.

The Simultaneous Effect of Audit Tenure, Company Size, Public Accounting Firm Size, and Independent Commissioners on Audit Delay in Banking Companies Listed on the Indonesia Stock Exchange in 2022–2024

The simultaneous test results show that audit delay (Y) is jointly influenced by audit tenure (X1), company size (X2), public accounting firm size (X3), and independent commissioners (X4), as indicated by a significance value of 0.000, which is less than 0.05. This result is also supported by the coefficient of determination, which shows that these four independent variables explain 37.9% of the variation in audit delay (Y). Meanwhile, the remaining 62.1% is influenced by other variables not included in this study.

CONCLUSION

The conclusion of this study is that audit tenure, company size, public accounting firm size, and independent commissioners simultaneously have a significant effect on audit delay in banking companies listed on the Indonesia Stock Exchange for the 2022–2024 period. Company size and public accounting firm size have a significant effect on audit delay in banking companies listed on the Indonesia Stock Exchange. Meanwhile, audit tenure and independent commissioners do not have a significant effect on audit delay in banking companies listed on the Indonesia Stock Exchange.

REFERENCES

- Anam, H. (2023). *Umur Entitas, Komite Audit, Komisaris Independen, Ukuran Kap, Opini, Pergantian Auditor Berpengaruh Terhadap Audit Delay*. <https://jurnal.fem.uniba-bpn.ac.id/index.php/geoekonomi/article/view/269>
- Andri, A., & Anisa, A. (2024). Pengaruh Ukuran Perusahaan, Pergantian Audit, Audit Tenure, Dan Financial Distress Terhadap Audit Delay: (Studi Empiris pada Perusahaan Manufaktur Subsektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Periode 2017-2021). *Jurnal Akuntansi, Ekonomi Dan Manajemen Bisnis*, 4(1), 34–48.
- Anggita, M., & Pohan, H. T. (2022). Pengaruh Good Corporate Governance, Financial Distress dan Ukuran Perusahaan Terhadap Integritas Laporan Keuangan: Bahasa Indonesia. *Jurnal Ekonomi Trisakti*, 2(2), 541–554.
- Aprilly, A. A., & Nursasi, E. (2021). Analisis Ukuran Perusahaan, Profitabilitas, Leverage, Anak Perusahaan Dan Ukuran Kap Pengaruhnya Terhadap Audit Delay. *Jurnal Penelitian Manajemen Terapan (PENATARAN)*, 6(2), 134–149.

THE EFFECT OF AUDIT TENURE, COMPANY SIZE, PUBLIC ACCOUNTING FIRM SIZE, AND INDEPENDENT COMMISSIONERS ON AUDIT DELAY IN BANKING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX) FOR THE 2022–2024 PERIOD

Jenny Zain et al

- Bahri, S., & Amnia, R. (2020). Effects of Company Size, Profitability, Solvability and Audit Opinion on Audit Delay. *Journal of Auditing, Finance, and Forensic Accounting*, 8(1), 27–35. <https://doi.org/10.21107/jaffa.v8i1.7058>
- Hadi, S., & Gharniscia, J. S. (2023). Pengaruh Ukuran Perusahaan, Reputasi Kap, Fee Audit, Auditor Switching Terhadap Audit Delay (Studi Kasus Pada Perusahaan Hotel, Restoran Di Bursa Efek Indonesia Tahun 2016-2021). *Kurs: Jurnal Akuntansi, Kewirausahaan Dan Bisnis*, 8(2), 176–191. <https://doi.org/10.35145/kurs.v8i2.4002>
- Hakim, M. Z., Prayoga, A., Yahawi, S. H., & Abbas, D. S. (2022). Pengaruh Ukuran Perusahaan, Profitabilitas, Dan Solvabilitas Terhadap Audit Delay. *COMPETITIVE Jurnal Akuntansi Dan Keuangan*, 6(1), 203. <https://doi.org/10.31000/competitive.v6i1.5341>
- Halimah, N. (2023). *Pengaruh Financial Distress Dan Ukuran Kap Terhadap Kualitas Audit Pada Perusahaan Makanan Dan Minuman* [Undergraduate, STIE PGRI Dewantara Jombang]. <https://repository.stiedewantara.ac.id>
- Ibrahim, A., & Adli, A. (2024). Pengaruh Komite Audit, Audit Tenure dan Reputasi Auditor terhadap Audit Delay dengan Gearing Ratio sebagai Variabel Moderasi. *JRB-Jurnal Riset Bisnis*, 7(2), 189–208.
- Karno, A., Aulia, A., Panorama, M., & Aldiansya, M. R. (2022). The Effect of Audit Tenure and Audit Rotation on Audit Quality in Companies Listed on the Stock Exchange. *Sinomika Journal: Publikasi Ilmiah Bidang Ekonomi Dan Akuntansi*, 1(1), 15–36.
- Manurung, V. L., & Hutabarat, F. (2020). Pengaruh Corporate Governance Terhadap Tax Avoidance Dengan Mediasi Likuiditas Pada Perusahaan BUMN Yang Terdapat Di BEI Tahun 2017-2019. *GOING CONCERN: JURNAL RISET AKUNTANSI*, 15(3), 478–487.
- Nainggolan, A., & Sianturi, H. (2020). Pengaruh Audit Tenure, Reputasi Auditor Dan Ukuran Perusahaan, Terhadap Opini Audit Going Concern (Studi Empiris Pada Perusahaan Manufaktur Sub Sektor Makanan Dan Minuman Pada Tahun 2014-2018). *Jurnal Liabilitas*, 5(2), 75–85. <https://doi.org/10.54964/liabilitas.v5i2.65>
- Permatasari, I., Lasmana, A., & Anwar, S. (2025). Pengaruh Dewan Komisaris Independen, Dewan Direksi dan Ukuran Perusahaan Terhadap Nilai Perusahaan dengan Corporate Social Responsibility sebagai Variabel Moderasi Pada Perusahaan Makanan & Minuman yang Terdaftar di Bursa Efek Indonesia (BEI) Periode 2019-2023. *Innovative: Journal Of Social Science Research*, 5(3), 2060–2074. <https://doi.org/10.31004/innovative.v5i3.18403>
- Putri, A. P., Simanjuntak, A. G., & Manalu, A. (2022). Pengaruh Ukuran Perusahaan, Umur Perusahaan, Komite Audit, Profitabilitas, dan Solvabilitas Terhadap Audit Delay pada Perusahaan Manufaktur pada Sektor Industri Barang Konsumsi yang Terdaftar di Bursa Efek Indonesia. *Fair Value: Jurnal Ilmiah Akuntansi Dan Keuangan*, 4(7), 976–987. <https://doi.org/10.32670/fairvalue.v4i7.1340>
- Riadi, M. (2020). *Pengukuran Kinerja*. KAJIAN PUSTAKA.
- Sari, W. O. I. (2021). Pengaruh dewan komisaris terhadap audit report lag dengan kompleksitas audit sebagai pemoderasi. *Conference on Economic and Business Innovation (CEBI)*, 1023–1035. <https://jurnal.widyagama.ac.id/index.php/cebi/article/view/169>
- Siswanto, E., & Fatchurrochman, F. (2021). Pengaruh Profitabilitas, Leverage, Opini Auditor, Firm Size, Umur Perusahaan Terhadap Audit Delay Pada Perusahaan LQ-45 Yang Terdaftar Di BEI Periode 2016-2018. *JAMER: Jurnal Akuntansi Merdeka*, 2(1), 17–24.
- Sulistiaawati, M., & Amyar, F. (2022). Pengaruh ukuran perusahaan, audit tenure, dan profitabilitas terhadap audit delay pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia tahun 2017-2019. *Jurnal Ilmiah Akuntansi Kesatuan*, 10(3), 585–596.
- Susanto, E. E., & Suryani, Z. (2024). Pengaruh Ukuran Perusahaan, Leverage, Dan Profitabilitas Terhadap Nilai Perusahaan. *Jurnal Cakrawala Ilmiah*, 3(9), 2413–2426.
- Virginia, A. M., Djajadikerta, H., Setiawan, A., & Wirawan, S. (2024). Pengaruh Proporsi Dewan Komisaris Independen, Likuiditas, dan Solvabilitas terhadap Audit Delay Perusahaan pada Industri Property dan Real Estate yang Terdaftar di BEI pada Tahun 2018-2021. *Journal of Economics and Business UBS*, 13(1), 58–71. <https://doi.org/10.52644/joeb.v13i1.847>
- Wirasmaradevi, K. N., Novitasari, N. L. G., & Arizona, I. P. E. (2025). Pengaruh Profitabilitas, Solvabilitas, Komisaris Independen, Opini Audit, dan Ukuran KAP terhadap Audit Delay pada Perusahaan Tambang yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2021-2023. *Kumpulan Hasil Riset Mahasiswa Akuntansi (KHARISMA)*, 7(2), 299–309.

THE EFFECT OF AUDIT TENURE, COMPANY SIZE, PUBLIC ACCOUNTING FIRM SIZE, AND INDEPENDENT COMMISSIONERS ON AUDIT DELAY IN BANKING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX) FOR THE 2022–2024 PERIOD

Jenny Zain **et al**

-
- Yanthi, K. D. P., Merawati, L. K., & Munidewi, I. A. B. (2020). Pengaruh Audit Tenure, Ukuran Kap, Pergantian Auditor, Dan Opini Audit Terhadap Audit Delay. *Kumpulan Hasil Riset Mahasiswa Akuntansi (KHARISMA)*, 2(1). <https://e-journal.unmas.ac.id/index.php/kharisma/article/view/762>
- Yulia, A. (2024). *Pengaruh Audit Market Concentration, Audit Tenure, Dan Fee Audit Terhadap Kualitas Audit Dalam Perspektif Ekonomi Islam (Studi Pada Perusahaan yang Terdaftar di Jakarta Islamic Index (JII) Tahun 2020-2023)* [Diploma, UIN Raden Intan Lampung]. <https://repository.radenintan.ac.id/35234/>