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A CONCEPTUAL REVIEW OF THE FACTORS THAT INFLUENCE AUDIT DELAY

Rifqy Habibi Al Hawari[1], Pita Aprillia[2], Argianov Ramadhan[3], Elyanti Rosmanidar[4], Nurrahma Sari Putri[5], Fitri Ana Siregar[6]
[1,2,3,4]Faculty of Bussines and Economics, Universitas Islam Negeri Sulthan Thaha Saifuddin Jambi
Jl. Jambi Ma. Bulian KM.16 Simpang Sungai Duren, Muaro Jambi Regency, Jambi, 36361, Indonesia
rifqyhabibi58@gmail.com

ABSTRACT

Financial reporting is one of the important variables for a company in evaluating the company. To ensure that the financial report is in accordance with regulations or not, an audit of the financial report is required. In the auditing process, delays can occur which are influenced by several factors. This is what will be discussed in this article. The aim of this research is to find out what differences and changes have occurred in the audit delay process in the 12-year period 2010-2022. The research method used was the literature review method, research was carried out by reviewing 52 articles that had been published on Google Scholar. This research analyzes the factors that influence audit delay from an internal and external perspective. The internal factors are company size factors, profitability factors, solvency factors, company age factors, company complexity factors, and company type factors. Then the external factors are the KAP size factor, auditor specialization factor, KAP/auditor reputation factor, auditor opinion factor, auditor committee factor, auditor change factor and audit tenure factor.

Keywords: Internal Factors, External Factors, Audit Delay.

INTRODUCTION

Every company certainly wants to get precise and accurate financial reports and getting these reports certainly cannot be separated from the auditing process. Financial reports aim to provide information about financial position, performance and cash flow that is useful for most groups in making economic decisions, therefore good financial reports that are published quickly will show that the company is capable and does not have problems in implementing operation.

In accordance with OJK regulation number 29/POJK.04/2016 concerning issuers' annual reports, article 7 paragraph (1), every issuer or company is required to submit financial reports to the OJK no later than 120 days after the last financial year, and if anyone violates them, they will be subject to sanctions in the form of warnings, fines, restrictions and business revocation.

Timeliness must be taken into account when publishing financial reports. One of the most important things for auditors is how to publish financial reports in a timely manner and ensure the confidentiality of the information contained therein. Delays in submitting annual reports are often associated with audit delays, namely the length of days required for auditors to complete their audit assignments, which are measured from the closing date of the financial year until the publication of the audit financial report.

In the current era of computerization, the audit delay phenomenon should no longer occur in companies on the Indonesia Stock Exchange, because an online-based computerized system is very helpful in automating the presentation of financial reports, as well as helping in carrying out the audit process according to the set target time. However, even with the computerized process, there are still obstacles that hinder the auditing process.

Audit delays that occur in Indonesia will have a negative impact on the continuity of the company because the length of time for completing the audit process will affect the timeliness of the publication of audited financial report information. Therefore, it is very important to be able to know the determining factors for audit delay, so that you can maintain the relevance of the information in the financial reports that will be used to make decisions.

Many previous studies have been carried out to determine the determining factors of audit delay, but the results of these studies have resulted in conflicting conclusions regarding the determining factors of audit delay. So we have not been able to provide an answer that can interpret its influence on audit delay, this is because this research does not provide integrated results from previous research with a statistical approach that is able to interpret the body of audit delay research. Therefore, this research is important to formulate and represent the results of previous research.

Factors that can influence audit delay will generally be divided into 2 parts, namely Internal Factors or factors that arise due to the attitude or decision of the company itself and external factors or factors that arise due to attitudes or decisions from outside the company's control.

LITERATURE REVIEW

Audit Delay

Audit delay is a term part of auditing that cannot be separated from one another. As quoted from Aryati and Theresia (2005: 275), audit delay is the time span for completing the annual financial report audit, which is measured based on the length of time or days needed to obtain an independent auditor's report on the company's annual financial report, from the closing date of the financial year. company, namely December 31 to the date stated in the independent auditor's report. The longer it takes to publish annual financial reports from the end of a client's company's financial year, the greater the possibility of the information being leaked to certain investors or even causing insider trading and other rumors on the stock exchange. If this happens frequently it will lead to the market no longer being able to work optimally. Thus, the regulator must determine a regulation that can regulate the deadline for publishing financial reports that must be met by the issuer. The aim is to maintain the reliability of the information needed by business people in the capital market. In general, delays in financial reporting are divided into three criteria, namely: (1) Preliminary lag: The interval between the end of the fiscal year and the date of receipt of the predecessor financial report by the capital market, (2) Auditor's Report lag: The interval between the end of the fiscal year and the date stated in the auditor's report, (3) Total lag: The interval between the end of the fiscal year until the date of receipt of the annual published report by the market(Prameswari & Yustrianthe, 2015).

METHODS

This research uses a qualitative method with a literature review approach. A literature review is an observation of literature which is then summarized to find the essence of the articles read. As much literature can be observed as possible, in this article the author took 52 articles that discuss factors that influence audit delay. The 50 articles observed came from Google Scholar and have been accredited by SINTA. From each article there are 2 main factors of audit delay, namely internal factors and external factors. Internal factors have variables including company size factors, solvency factors, profitability factors, company age factors, company complexity factors, and industry type factors. External factors have variables including the KAP size factor, auditor specialization factor, KAP/auditor reputation factor, auditor opinion factor, audit committee factor, auditor change factor, and audit tenure factor. Of the 50 articles, the data distribution can be seen in the following table

RESULTS

Internal Factors that Influence Audit Delay

The following are internal factors in a company that can influence the time an audit delay occurs (Table 1). Company size seems to be an important variable when discussing audit delay, because in all journals there are 32 articles that include company size in their discussion. Among them, there are 6 studies which state that company size has a positive effect, 10 studies have a negative effect and the remaining 16 states that company size has no effect on audit delay. There are several differences with each argument.

Negative influence on company size factors, as in research (Murti & Widhiyani, 2016). According to them, the total assets owned by the company apparently have a significant influence on the time span for submitting audit results on financial reports. This is because the larger the company, the better the company has an internal control system so that it can reduce the level of errors in presenting financial reports, making it easier for auditors to audit financial reports.

Positive influence on the company size factor, the positive influence between company size and audit delay shows that the management of large companies has an incentive to reduce delays in financial reports. In this case, large-scale company management tends to be given incentives to reduce audit delays. (Mawardi, 2017) argues that the larger a company is, the more complexity, subsidiaries and intensity it will have than smaller companies. So audits of financial reports will tend to be longer, which makes company size have a positive effect on audit delay.

It has no influence on the company size factor, company size has no effect on audit delay because all companies listed on the Indonesia Stock Exchange are supervised by investors, capital supervisors and the government. Therefore, companies with large and small total assets have the same possibility of facing pressure regarding the submission of financial reports. Apart from that, the auditor also considers that in the audit process, whatever amount of assets the company owns will be examined in the same way, in accordance with the procedures in the Public Accountant Professional Standards (SPAP).

Table 1. Company Size Factor

Research result	2010-2015	2016-2021
Positive	3	3
Negative	4	6
No Influence	6	10

Source: Data Analysis (2024)

From the data that has been collected, it can be concluded that the company size factor does not have enough influence on audit delay as evidenced by the 32 articles that discuss the company size factor, there are 16 articles that support this. This happens because no matter how large the company is, they still need to report their audit results on time because they are supervised by investors, capital supervisors and the government.

Table 2. Solvency Factor

Research result	2010-2015	2016-2021
Positive	9	7
Negative	-	2
No Influence	6	5

Source: Data Analysis (2024)

Regarding the solvency factor, there are many researchers who take this variable, of the 50 journals studied there are 29 journals that take the solvency variable. Among them, the results of 16 studies have a positive influence, 2 studies have a negative influence, and 11 have no influence on audit delay.

Solvency has a positive influence which is supported by the results of research (Kartika, 2011), (E. Puspitasari & Sari, 2012), (Karang et al., 2015), (Effendi, 2018) and (Ginanjar et al., 2019) they argue that solvency has a positive influence on audit delay, because the greater the solvency ratio in a company, the higher the risk of company loss so that auditors will tend to be more careful in auditing financial reports because it is related to the company's survival. So auditors need more time for the audit process.

Solvency has a negative influence which is supported by research results from (Susilawati & Safary, 2020) and (Tryana, 2020) according to which solvency has a positive influence on audit delay because companies that have high debt can provide incentives so that auditors will be optimal in auditing so that audit delays can be shorter.

Solvency has no influence, supported by research results (Pratama, 2015), (Eksandy, 2017), (Adiraya & Sayidah, 2018) and (Rani & Triani, 2021) they argue that solvency has no influence on audit delay because if a company is able to manage debt well, efficiently and on target, then the debt can have a significant impact on company profits. Then there is also the effect of not needing to negotiate with the auditor during the audit process, thereby minimizing the length of the audit delay. Because the Auditor has determined the time required for the audit completion process.

Table 3. Profitability Factors

Research result	2010-2015	2016-2021
Positive	-	-
Negative	2	9
No Influence	4	5

Source: Data Analysis (2024)

Among the 50 studies, there were 20 journals that discussed profitability variables, of which 11 journals had a negative influence, and 9 journals had no influence.

Negative influence on the company size factor, according to (Eksandy, 2017) the company's ability to generate profits based on the assets owned has a significant influence on the time period for submitting audited financial reports. If a company produces a higher level of profitability, the audit delay will be shorter than a company with a lower level of profitability. Companies that have high profitability will not delay publishing their financial reports, because this is good news that must be conveyed to the public as soon as possible. While profitability is low, auditors tend to be more careful in carrying out the audit process which results in deterioration of financial reports.No effect, according to Effendi (2017), profitability has no effect on audit delay because a lower level of profitability triggers a delay in the publication of financial reports. Companies that report losses may ask auditors to set audit times longer than usual.

Table 4. Company Age Factor

Research result	2010-2016	2017-2021
Positive	-	-
Negative	2	2
No Influence		1

Source: Data Analysis (2024)

Company age is also an important factor in the length of audit delay. Even though there are only 5 articles discussing it, 4 of them have a negative influence on audit delay and one has no influence on audit delay.

The negative influence of company age is supported by research by (Saemargani & Mustikawati, 2015), (Amani & Waluyo, 2016), (Kuncaratrah et al., 2019) and (Saputra et al., 2020) they argue that company age has a negative influence on audits. delay is because the longer a company operates, the more experience the company has. So that management and internal auditors are better able to collect, process and produce information needed by independent auditors which can help shorten audit delay time.

Company age has no influence, supported by research by (Rani & Triani, 2021), they argue that company age has a positive influence because the longer a company has been operating does not guarantee that the company will have a shorter audit delay. Although generally experience in preparing financial reports can help with quicker completion. However, the audit process is not only based on the age of the company but there are also other aspects that must be considered such as the level of company profitability, company size and the quality of company management. So the auditor needs more time, which results in longer audit delays

Table 5. Company Complexity Factors

Research result	2010-2015	2016-2021
Positive	-	2
Negative	1	-
No Influence	2	1

Source: Data Analysis (2024)

Company complexity is a factor that has little relationship with company size, however, company complexity focuses on the number of branches and subsidiaries. There are 6 articles that discuss company complexity factors which are divided into 1 article that has a negative influence, 2 articles that have a positive influence, and 3 articles that have no influence on audit delay.

The negative influence of company complexity is supported by research by (Rahmawati & Suryono, 2015). Company complexity has a negative effect on audit delay, because the more complex a company is, the company generally has large resources and good internal control. So the company can actually shorten the audit delay time. The positive influence of company complexity is supported by research by (Pratiwi & Wiratmaja, 2018) and (Darmawan & Widhiyani, 2017) who argue that company complexity has a positive influence on audit delay because the higher the level of complexity requires the implementation of more careful audit procedures, as well as the need for more examination of each transaction and company records to reveal more information. So the auditor needs more time which results in longer audit delays. Complexity has no effect, supported by the results of research by (Angruningrum & Wirakusuma, 2013), (K. The high ones tend to use auditors who have specialized in their type of industry, plus these companies use the services of auditors at public accounting firms that have a very good reputation, so it is necessary for these accounting firms to maintain their reputation.

Table 6. Industry Type Factor

Research result	2010-2015	2016-2021
Positive	-	-
Negative	1	-
No Influence	1	-

Source: Data Analysis (2024)

In the industry type factor, there are 2 articles that discuss industry type, 1 article has a negative influence on audit delay and 1 article has no influence on audit delay.

The negative influence of industry type is supported by the results of research by (Anggradewi & Haryanto, 2014) according to which the financial industry tends to have shorter audit delays than non-financial industries because in the financial industry there are no significant company balances so auditors will not need more time so audit delays will be longer. short, not in non-financial industries where financial reports are more complex so auditors tend to need more time for auditing which has an impact on longer audit delays.

The type of industry has no influence, supported by research by (Primantara & Rasmini, 2015) according to him, every auditor assigned by KAP has mastered the field in which he has worked and the staff has the level of training and technical expertise for this task, both in financial and non-financial companies. the same intelligence.

External Factors Affecting Audit Delay

The following are external factors in a company that can influence the time an audit delay occurs.

Table 7. KAP Size Factor

Research result	2010-2015	2016-2021
Positive	1	
Negative	5	2
No Influence	2	3

Source: Data Analysis (2024)

Regarding the size factor of the public accounting firm, there are 13 articles that discuss it, consisting of 7 articles that have a negative influence on audit delay, 1 article that has a positive influence on audit delay and 5 articles that have no influence on audit delay.

KAP size has a negative influence, supported by research results by (E. Puspitasari & Sari, 2012), (Lucyanda & Nura'ni, 2013), (Ratnasari & Yennisa, 2017) and (Yanthi et al., 2020) they argue that KAP size has a negative influence on audit delay because the larger the KAP, the more employees and adequate staff who tend to be more professional because they have to maintain the credibility of their company. The larger the KAP, the greater the resources, the KAP can assign staff and auditors who have more experience so that the auditor can audit more efficiently, effectively and with flexible time. So it can shorten the time for audit delays.

KAP size has a positive influence, supported by the results of research by (Prabowo & Marsono, 2013). It is estimated that the size of the KAP has a positive effect on audit delay because large KAPs such as the Big Four KAPs have experienced an overload of audit requests by clients. So auditors need more time which results in longer audit delays

The size of the KAP has no influence, supported by research by (Rahmawati & Suryono, 2015), (Saemargani & Mustikawati, 2015), (Melati & Sulistyawati, 2016), and (Annisa, 2018) they argue that the size of the KAP has no influence on audit delay because All clients who are examined use the same method, in accordance with the professional standards of public accounting which must be adhered to by all auditors, both auditors in large KAPs and small KAPs. There is also another factor, namely the presence of specialist auditors in small KAPs so that there is no influence of KAP size on audit delay.

Table 8. KAP and Auditor Reputation Factors

Research result	2010-2015	2016-2021
Positive	-	-
Negative	1	3
No Influence	3	2

Source: Data Analysis (2024)

The KAP reputation factor is generally associated with affiliate relationships with the Big Four KAPs which already have big names and good reputations. Regarding the reputation factor of KAP and auditors, there are 7 articles that discuss it, consisting of 4 articles that have a negative influence, and 5 articles that have no influence on audit delay.

The reputation of KAP and auditors has a negative influence, supported by research results by (Prameswari & Yustrianthe, 2015), (Verawati & Wirakusuma, 2016), (Sari & Mulyani, 2019) and (Wijasari & Wirajaya, 2021) they argue that KAP reputation has an influence on audit delay because the KAP will maintain the KAP's reputation and good name. Because in general KAPs that have a good reputation are affiliated with the Big Four KAPs, they also have to maintain that good name. So that the KAP will provide maximum service to the KAP's clients, by assigning auditors who are professional and have a lot of experience in the type of client company which is also supported by more advanced technology. So audit delays will tend to be shorter.

The reputation of the KAP and Auditor has no influence, which is supported by research results by (Kartika, 2011), (Angruningrum & Wirakusuma, 2013), (Rustiarini & Sugiarti, 2013), (Lestari & Nuryatno, 2018) and (Kuncaratrah et al., 2019) They argue that KAP reputation has no influence on audit delay because more and more new KAPs are emerging which will compete with KAPs that already have a reputation but with the same or even better auditor quality. So clients are also interested in the new KAP, which means that the reputation of the KAP and auditor does not affect whether the audit delay is short or not.

Table 9. Audit Opinion Factors

Research result	2010-2015	2016-2021
Positive	1	2
Negative	2	5
No Influence	7	4

Source: Data Analysis (2024)

Audit opinion generally has a theory, namely that if an auditor gives an unqualified opinion to a company, that company tends to have a shorter audit delay compared to companies that are given a qualified opinion by the auditor, because the auditor does not find any irregularities in the financial statements so that the audit delay increases. shorter. Regarding the audit opinion factor, there are 21 articles that discuss it, consisting of 11 articles that have no influence on audit delay, 3 articles that have a positive influence on audit delay, and 7 articles that have a negative influence on audit delay.

Audit opinions have a positive influence which is supported by the results of research by (Prabowo & Marsono, 2013), (Amani & Waluyo, 2016), and (Lestari & Nuryatno, 2018) they argue that opinions other than unqualified opinions issued by auditors will prolong audit delays due to in qualified opinions or other than unqualified opinions, the auditor requires more time to complete and strengthen the evidence for the opinion issued by the auditor. Also the process of issuing an audit opinion requires negotiation with the consulting client and more senior fellow auditors or other technical staff

Audit opinion has a negative influence which is supported by the results of research by (Aryaningsih & Budhiartha, 2014), (Primantara & Rasmini, 2015), (Annisa, 2018), (Siahaan et al., 2019), and (Puryati, 2020) they argue that auditors who issue an unqualified opinion tend to have a shorter audit process because the auditor does not need to search for evidence because the financial report meets the required standards. Also reinforced by the issuance of an unqualified opinion, the company will publish its financial report as soon as possible because it is good news for the company and other users of financial reports.

Audit opinions have no influence, which is supported by the results of their research, they argue that audit opinions have no influence on audit delay because there is no guarantee that if a company gets an opinion other than an unqualified opinion it will have a longer audit delay. This happens because if the auditor already has an opinion to issue, then the auditor only needs to strengthen that opinion with evidence that the company's financial statements do not meet the requirements. So that the company gets an opinion other than an unqualified opinion but still reports the audit results on time. An audit opinion that has no effect can also occur due to problems, namely the auditor does not want to issue qualifications, and management does not want to accept qualifications. This condition can occur in a developing society where law and professionalism are not yet well established.

Table 10. Audit Committee Factors

Research result	2010-2015	2016-2021
Positive	-	-
Negative	2	3
No Influence	4	4

Source: Data Analysis (2024)

The audit committee as a supervisor for auditors should have an influence on the shortness or length of the audit delay, so that the audit committee is included in the factors that influence audit delay. On the audit committee there are 13 articles discussing it, consisting of 5 articles that have a negative influence on audit delay and 8 articles that have no influence on audit delay.

The audit committee has a negative influence which is supported by research results from (Wiratmaja & Haryani, 2014), (Apriyani, 2015), (Darmawan & Widhiyani, 2017), (Eksandy, 2017) and (Prabasari & Merkusiwati, 2017) they argue that the audit committee Auditing has a negative influence on audit delay because the audit committee is an internal control supervisor, so the audit committee can easily detect and understand potential financial problems in the company. So that the internal control system remains effective, auditors can be helped in finding financial reporting problems which makes the audit process easier. So it proves that the more audit committees there are, the more helpful the auditor is in finding problems and evidence in the financial reports. So audit delays will tend to be shorter. According to (Rianti & Sari, 2014) the competency of the audit committee, the number of audit committees and the gender of women on the audit committee also help shorten audit delay times. Financial expertise on the audit committee can help auditors find problems so they can shorten audit delays and women's accuracy can also quickly find problems so they can also shorten audit delays.

The audit committee does not have influence which is supported by research results from (Angruningrum & Wirakusuma, 2013), (Anggradewi & Haryanto, 2014), (Ningsih & Widhiyani, 2015), (Pratama, 2015) (Verawati & Wirakusuma, 2016), (Saragih , 2018), and (Al-Faruqi, 2020) they argue that the audit committee has no influence on audit delay because the audit committee's main task is only to monitor and assess the quality of financial reports, so the audit committee does not participate in the audit implementation process. The audit committee only helps ensure the auditor carries out the audit in accordance with applicable audit standards. So the audit committee has no influence on the shortness or length of the audit delay.

Table 11. Auditor Change Factor

Research result	2010-2015	2016-2021
Positive	1	2
Negative	-	-
No Influence	-	2

Source: Data Analysis (2024)

Changing auditors is a problem for companies, because generally auditors need time to recognize the characteristics of the company to be audited. On the change of auditor, there are 5 articles that discuss it, consisting of 3 articles that have a positive influence on audit delay and 2 articles that have no influence on audit delay.

Changing auditors has a positive influence which is supported by research results from (Rustiarini & Sugiarti, 2013), (Praptika & Rasmini, 2016), and (Verawati & Wirakusuma, 2016) they argue that changing auditors has an influence on audit delay because there are many procedures that Companies have to go through changing auditors, which also means that new auditors will need time to recognize the characteristics of the client company and also the systems within the company so that audit delays will tend to be longer.

Changing auditors has no effect which is supported by research results from (Siahaan et al., 2019) and (Yanthi et al., 2020) they argue that changing auditors has no effect because companies will look for auditors who have the same criteria as the previous auditor and also have competencies in accordance with the characteristics of the company. So it will be faster and easier for auditors to adjust company characteristics. However, on the other hand, the auditor must also prepare an audit plan which contains the audit strategy used for implementing and determining the audit scope or competencies possessed. So auditors will also be selected from client companies that have appropriate characteristics. So changing auditors will not affect the length of the audit delay.

Table 12. Audit Tenure

Research result	2010-2015	2016-2021
Positive	-	1
Negative	-	3
No Influence	1	3

Source: Data Analysis (2024)

The financial report audit process still requires learning in adapting to the business characteristics and records of the client company, so that audit tenure has an influence on audit delay. In Audit tenure there are 8 articles discussing it, consisting of 1 article having a positive influence on audit delay, 3 articles having a negative influence on audit delay, and 4 articles having no influence on audit delay.

Audit Tenure has a positive influence which is supported by research results from (Wulandari & Wiratmaja, 2017) they argue that audit tenure has a positive influence on audit delay due to the length of assignment by KAP with its clients assuming that KAP does not need to use many auditors in one company because it has been a long time an engagement occurs so that the auditor understands and understands the characteristics of the company, which actually opens up opportunities to increase the length of audit delay. Then it is also strengthened by increasing the length of the engagement, which actually builds personal closeness between the auditor and the client, thereby creating opportunities for the KAP in the audit completion time.

Audit tenure has a negative influence which is supported by the results of research from (Annisa, 2018), (Puryati, 2020), and (Yanthi et al., 2020) they argue that audit tenure has a negative influence on audit delay because auditors understand and understand the characteristics and client company records of the length of the audit assignment at the company. So auditors will tend to be faster in the audit process which results in shorter audit delays. Audit tenure has no influence which is supported by research results from (Rustiarini & Sugiarti, 2013), (Praptika & Rasmini, 2016), (Pratiwi & Wiratmaja, 2018), and (Tryana, 2020) they argue that audit tenure has no influence on audit delay is because the auditor will always act independently so that the length of the auditor's assignment does not affect the length or shortness of the audit process. The auditor will be independent both professionally and mentally, so that the auditor has a mentality that is free from anyone's influence, is not controlled or cannot be intervened by the client.

The specialization or skills of an auditor are very necessary because auditors who have certain skills can help focus their clients, companies that have the same characteristics as the skills. In auditor specialization, there are 2 articles discussing it, both of which have a negative influence on audit delay.

Table 13. Auditor Specialization

Research result	2010-2015	2016-2021
Positive	-	-
Negative	2	-
No Influence	-	-

Source: Data Analysis (2024)

Auditor specialization has a negative influence which is supported by research results from (Rustiarini & Sugiarti, 2013) and (Primantara & Rasmini, 2015) they argue that audit specialization has a negative influence on audit delay because auditors who have specialization tend to be used by companies that require specialization or competency appropriate to the auditor. Because auditors are seen to find it easier to detect errors better, have good skills and experience. So audit delay or the length of the audit will have a negative influence or a shorter time.

CONCLUSION

Audit Delay is the maximum duration for an auditor to carry out an audit of 90 days after the publication of the company's annual financial report. The need for an audit aims to ensure that the company's financial reports are in accordance with applicable regulations. During an audit there are several factors that will help speed up or slow down the audit process. These factors can be divided into 2, namely: Internal Factors and External Factors. The following are internal factors that influence audit delay: 1) Company Size, 2) Profitability, 3) Solvency, 4) Company Age, 5) Company Complexity, and 6) Company Type. The following are internal factors that influence audit delay: 1) KAP Size, 2) Auditor Specialization, 3) KAP/Auditor Reputation, 4) Auditor Opinion, 5) Audit Committee, 6) Change of Auditor, and 7) Audit Tenure.

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