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Journal of Current Studies in SDGs
Homepage : https://journal.i-ros.org/index.php/JOCSIS
Email : jocsis@i-ros.org

e-ISSN 3089-7564
Vol.3, No.1, March 2027

Auditee and Auditor Factors Affecting Audit Delay with Audit Firm Reputation as Moderating Variable: Supporting SDG 16 in Tourism Firms

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DOI : https://doi.org/10.63230/jocsis.3.1.297

Sections Info

Article history:
Submitted: February 16, 2026
Final Revised: April 11, 2026
Accepted: June 4, 2026
First Available Online: July 26, 2026
Publication Date: March 27, 2027

Keywords:
Audit Delay;
Audit Firm Reputation;
Audit Opinion;
Financial Distress;
Firm Size;
Liquidity;
Sustainable Development Goal 16.

ABSTRACT

Objective: *To examine the effects of auditee and auditor factors on audit delay and evaluates whether audit firm reputation moderates these relationships. The analysis focuses on tourism, restaurant, and hotel companies listed on the Indonesia Stock Exchange, while linking timely audited reporting to the transparency and accountability principles of Sustainable Development Goal 16.* ***Method:*** *The study employed a quantitative explanatory design using secondary data from audited annual reports for 2017–2021. Purposive sampling yielded 22 companies and 110 firm-year observations. Liquidity, firm size, financial distress, and audit opinion were tested as explanatory variables, while audit firm reputation was examined through moderated regression analysis.* ***Results:*** *Liquidity had no significant effect on audit delay. Firm size and financial distress significantly increased audit delay, whereas an unqualified audit opinion reduced the reporting lag. Audit firm reputation did not moderate the liquidity–audit delay relationship but significantly moderated the effects of firm size, financial distress, and audit opinion.* ***Novelty:*** *The study integrates auditee financial characteristics and auditor-related attributes within a single moderation model in a sector observed across pre-pandemic and pandemic periods. It extends audit-delay research by demonstrating that reputable audit firms do not uniformly accelerate reporting; their moderating role depends on the underlying company characteristic. The findings offer sector-specific evidence relevant to stronger corporate reporting discipline and the accountability orientation of SDG 16.*

INTRODUCTION

In the last few years, business activity in Indonesia has been growing rapidly, and this is marked by the increasing number of companies going public and being listed on the Indonesia Stock Exchange (IDX) (Rina, 2018). Companies going public and listed on the Indonesia Stock Exchange (BEI) are required to submit annual financial reports audited by public accountants (Abdillah et al., 2019). Annual financial statements should be published so that investors, as an external party, can measure and assess firm performance (Krueger et al., 2019). Therefore, the firm must provide information that is informative, transparent and available in the financial statements (Coibion et al., 2019).

In the Covid 19 pandemic situation, the submission of the annual report which should be no later than April 30 will be June 30 of the following year, for 2019 which will be published in 2020 (OJK, 2020). However, there are still many companies that do not fully comply with these regulations. This non-compliance can be seen from the company's delay in submitting audited annual financial reports. In 2017 there were 34 companies that were late (IDX, 2018), in 2018 there were 26 companies that were late (IDX, 2019), in 2019 there were 42 companies that were late (IDX, 2020), in 2020 there were 52 companies that were late (IDX, 2021), and in 2021 there were 91 companies that were late (IDX, 2022). The delay in audit reporting is called audit delay.