

## **The Effect of Profitability and Audit Opinion on Audit Delay in Construction Sector Companies Listed on The Indonesia Stock Exchange**

**Rifa Ranti Nuraini<sup>1</sup>, Nur Zeina Maya Sari<sup>2</sup>, Uswatun Hasanah<sup>3</sup>**

Langlangbuana University, Indonesia

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### **Article Info**

#### **Article history:**

Accepted: 20 May 2026

Publish: 31 May 2026

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#### **Keywords:**

*Audit Delay;*

*Audit Opinion;*

*Profitability;*

*Return on Assets;*

*Construction Sector;*

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### **Abstract**

*This study aims to examine the effect of profitability and audit opinion on audit delay in construction sector companies listed on the Indonesia Stock Exchange. Audit delay is measured by the number of days between the company's fiscal year-end and the date of the independent auditor's report. Profitability is measured using Return on Assets (ROA), while audit opinion is measured using a numerical code, where companies receiving an unqualified opinion are assigned a value of 1 and companies receiving opinions other than unqualified are assigned a value of 0. This study uses a quantitative approach with descriptive and verification methods. The data used are secondary data obtained from annual financial reports and independent auditor reports of construction sector companies listed on the Indonesia Stock Exchange during the 2019–2024 period. The sampling technique used is purposive sampling, resulting in 83 observations. The data were analyzed using multiple linear regression with SPSS. The results show that profitability has no significant effect on audit delay, while audit opinion has a negative and significant effect on audit delay. The results show that profitability has no significant effect on audit delay, while audit opinion has a negative and significant effect on audit delay. The F-test result shows that profitability and audit opinion have a significant effect on audit delay. The adjusted R Square value of 0.097 indicates that profitability and audit opinion explain 9.7% of the variation in audit delay, while the remaining 90.3% is explained by other factors outside the model. The descriptive results also show that profitability is relatively low, audit opinion is generally good, and the average audit delay is approximately 86 days.*

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### **Corresponding Author:**

Rifa Ranti Nuraini

Langlangbuana University, Indonesia

ExpEmail: [rifaranti01@gmail.com](mailto:rifaranti01@gmail.com)

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## **1. INTRODUCTION**

Financial statements are one of the main sources of information used by investors, creditors, management, government, and other stakeholders to evaluate a company's financial condition and performance. The information presented in financial statements will be more useful if it is reliable, relevant, and delivered on time. Timeliness<sup>3</sup> in financial reporting is important because delayed information may lose its relevance in economic decision-making.

Companies listed on the Indonesia Stock Exchange are required to submit annual financial statements that have been audited by independent auditors. The audit process is necessary to provide assurance that the financial statements have been presented fairly in accordance with applicable accounting standards. However, the audit process requires time

because auditors must obtain sufficient and appropriate audit evidence before issuing an opinion on the company's financial statements. The time span between the company's fiscal year-end and the date of the independent auditor's report is referred to as audit delay.

Audit delay is an important issue in the financial reporting process of public companies. The longer the audit delay, the longer it takes for audited financial statements to be published to users of financial information. This condition can affect investor confidence and reduce the relevance of financial information. Therefore, the factors that influence audit delay are important to examine, especially in companies with high operational complexity, such as those in the construction sector.

The construction sector was selected as the object of this study because it has complex operational characteristics. Construction companies generally handle long-term projects with large contract values, gradual completion processes, cost estimation, and revenue recognition that require deeper accounting judgment. These complexities may increase audit risk and extend the time required to complete the audit process. Therefore, the construction sector is relevant for analyzing factors that influence audit delay.

One factor that is assumed to influence audit delay is profitability. Profitability reflects a company's ability to generate profit from the resources it owns. Companies with high profitability are generally considered to have good financial performance and may tend to publish audited financial statements more quickly as a positive signal to investors. In contrast, companies with low profitability or losses may increase audit risk because auditors need to perform additional procedures to ensure the fairness of the financial statements.

Another factor that may influence audit delay is audit opinion. Audit opinion is a professional statement issued by an independent auditor regarding the fairness of a company's financial statements. Companies that receive an unqualified opinion are generally considered to have financial statements that are fairly presented in all material respects. Meanwhile, opinions other than unqualified may indicate certain conditions in the financial statements that require more attention from the auditor, which may prolong the audit process.

Previous studies regarding the effect of profitability and audit opinion on audit delay have shown inconsistent results. Some studies found that profitability affects audit delay, while others found that profitability has no significant effect. Similarly, some studies found that audit opinion has a significant effect on audit delay, while other studies found different results. These inconsistencies indicate a research gap that needs to be re-examined, particularly in construction sector companies, which have distinct operational characteristics.

Based on the explanation above, this study aims to examine and analyze the effect of profitability and audit opinion on audit delay in construction sector companies listed on the Indonesia Stock Exchange during the 2019–2024 period. The hypotheses of this study are as follows:

H1: Profitability affects audit delay.

H2: Audit opinion affects audit delay.

H3: Profitability and audit opinion affect audit delay.

## **2. METHOD**

This study uses a quantitative approach with descriptive and verification methods. The quantitative approach is used because the data analyzed are numerical data obtained from annual financial statements and independent auditor reports. The descriptive method is used to describe the condition of each research variable, while the verification method is used to test the effect of profitability and audit opinion on audit delay.

The object of this study is construction sector companies listed on the Indonesia Stock Exchange during the 2019–2024 period. The data used are secondary data obtained from annual financial statements, independent auditor reports, the official website of the Indonesia Stock Exchange, and the official websites of the respective companies.

The population of this study consists of all construction sector companies listed on the Indonesia Stock Exchange. The sampling technique used is purposive sampling, which is a sampling method based on specific criteria determined by the researcher. The criteria used in this study are as follows: construction sector companies listed on the Indonesia Stock Exchange during the 2019–2024 period; companies that published audited annual financial statements during the research period; companies with complete data related to profitability, audit opinion, and the date of the independent auditor's report; and companies that were not delisted during the research period.

Based on these criteria, 14 companies were selected as the sample. With a six-year observation period, the initial number of observations should be 84. However, one observation was unavailable, namely PT Totalindo Eka Persada Tbk for the 2024 financial year. Therefore, the final number of observations used in this study was 83.

**Table 1.**  
**Sample Selection Criteria**

No	Criteria	Total
1	Construction sector companies that met the research criteria during the 2019–2024 period	14 companies
2	Initial observations: 14 companies × 6 years	84 observations
3	Unavailable financial statement data	(1 Observation)
4	Final observations used in the study	83 observations

Source: Processed by the researcher

The dependent variable in this study is audit delay. Audit delay is measured by the number of days between the date of the independent auditor's report and the company's fiscal year-end. The independent variables consist of profitability and audit opinion. Profitability is measured using Return on Assets (ROA), while audit opinion is measured using a numerical code, where an unqualified opinion is assigned a value of 1 and an opinion other than unqualified is assigned a value of 0.

**Table 2.**  
**Operationalization of Variables**

Variable	Concept	Indicator	Measurement
Profitability (X1)	The company's ability to generate profit from its assets	Return on Assets	ROA = Net Income / Total Assets
Audit Opinion (X2)	The independent auditor's opinion on the fairness of the company's financial statements	Type of audit opinion	Unqualified opinion = 1; Opinion other than unqualified = 0
Audit Delay (Y)	The length of time required to complete the audit from the fiscal year-end to the date of the independent auditor's report	Number of audit delay days	Date of Independent Auditor's Report - Fiscal Year-End Date

Source: Processed by the researcher

The data were analyzed using SPSS. The data analysis techniques used in this study include descriptive statistics, classical assumption tests, multiple linear regression analysis, t-test, F-test, and coefficient of determination. The classical assumption tests consist of normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test.

The multiple linear regression model used in this study is formulated as follows:

$$\text{Audit Delay} = \alpha + \beta_1\text{ROA} + \beta_2\text{Audit Opinion} + e$$

Where:

Audit Delay = Length of audit completion time

$\alpha$  = Constant

$\beta_1$  = Regression coefficient of profitability

$\beta_2$  = Regression coefficient of audit opinion

ROA = Return on Assets

Audit Opinion = Unqualified opinion = 1; opinion other than unqualified = 0

e = Error term

### 3. RESULTS AND DISCUSSION

#### Descriptive Statistical Analysis

Descriptive statistical analysis is used to provide a general overview of the research data based on the minimum value, maximum value, mean, and standard deviation. The variables analyzed include profitability measured by ROA, audit opinion, and audit delay.

**Table 3.**

**Descriptive Statistics**

Variable	N	Minimum	Maximum	Mean	Std. Dev
ROA	83	-0.302083	0.573063	0.014331	0.103178
Audit Opinion	83	0	1	0.88	0.328
Audit Delay	83	34	168	85.61	23.768

Source: Processed by the researcher

Based on Table 3, the ROA variable has a minimum value of -0.302083 and a maximum value of 0.573063. The average ROA value of 0.014331 indicates that, on average, construction sector companies generated profit from total assets of 1.43%. The standard deviation of 0.103178 indicates that ROA values among the companies in the sample varied considerably.

The audit opinion variable has a minimum value of 0 and a maximum value of 1. The average audit opinion value of 0.88 indicates that most companies in the sample received an unqualified opinion. The standard deviation of 0.328 indicates variation in audit opinions within the research data.

The audit delay variable has a minimum value of 34 days and a maximum value of 168 days. The average audit delay value of 85.61 days indicates that construction sector companies required approximately 86 days on average to complete the audit process from the fiscal year-end to the issuance date of the independent auditor's report. The standard deviation of 23.768 indicates differences in audit completion time among the companies.

Based on the descriptive results, the average ROA of 0.014331 or 1.43% indicates that the profitability condition of construction sector companies is relatively low. This shows that the companies' ability to generate profit from total assets is not yet optimal. The average audit opinion value of 0.88 indicates that the audit opinion condition is generally good because most companies received an unqualified opinion. Meanwhile, the average audit delay of 85.61 days indicates that the audit completion time is approximately 86 days, which is still relatively reasonable compared to the financial reporting deadline.

#### Classical Assumption Tests

Before conducting multiple linear regression analysis, classical assumption tests were performed to assess the feasibility of the regression model. The tests include normality, multicollinearity, heteroscedasticity, and autocorrelation tests.

#### Normality Test

The normality test was conducted to determine whether the residuals in the regression model were normally distributed. The test was performed using the One-Sample Kolmogorov-Smirnov Test.

**Table 4.**  
**Normality Test Results**

Description	Value
N	83
Test Statistic	0.123
Asymp. Sig. (2-tailed)	0.003

Source: SPSS output, processed by the researcher

Based on Table 4, the Asymp. Sig. value is 0.003, which is lower than 0.05. This indicates that the residuals in the regression model are not normally distributed. However, based on the histogram and Normal P-P Plot, the residual pattern still appears to approach a normal distribution, although some deviations are present. Therefore, the result of the normality test becomes one of the limitations of this study, but regression analysis is still conducted to examine the empirical relationship between profitability, audit opinion, and audit delay.

#### **Multicollinearity Test**

The multicollinearity test was conducted to determine whether there is a strong relationship among the independent variables. Multicollinearity is assessed using tolerance and Variance Inflation Factor (VIF) values.

**Table 5.**  
**Multicollinearity Test**

Variable	Tolerance	VIF	Description
ROA	0.945	1.058	No multicollinearity
Audit Opinion	0.945	1.058	No multicollinearity

Source: SPSS output, processed by the researcher

Based on Table 5, both ROA and audit opinion have tolerance values of 0.945 and VIF values of 1.058. The tolerance values are greater than 0.10 and the VIF values are lower than 10. Therefore, it can be concluded that the regression model does not experience multicollinearity. This means that profitability and audit opinion do not have a strong correlation with each other and can be used together in the regression model.

#### **Heteroscedasticity Test**

The heteroscedasticity test was conducted to determine whether there is inequality in the residual variance from one observation to another. This study uses the Glejser test to detect heteroscedasticity.

**Table 6.**  
**Heteroscedasticity Test Results Using the Glejser Test**

Variable	Sig.	Description
ROA	0.197	No heteroscedasticity
Audit Opinion	0.310	No heteroscedasticity

Source: SPSS output, processed by the researcher

Based on Table 6, the significance value of ROA is 0.197 and the significance value of audit opinion is 0.310. Both values are greater than 0.05. Therefore, it can be concluded

that the regression model does not experience heteroscedasticity. This means that the residual variance in the regression model is relatively constant across observations.

#### Autocorrelation Test

The autocorrelation test was conducted to determine whether there is a correlation between residuals in one period and residuals in another period. This study uses the Durbin-Watson test.

**Table 7.**  
**Autocorrelation Test Results**

Description	Value
Durbin-Watson	1.366
dL	1.5942
dU	1.6928
4 - dU	2.3072

Source: SPSS output, processed by the researcher

Based on Table 7, the Durbin-Watson value is 1.366. With 83 observations and two independent variables, the dL value is 1.5942 and the dU value is 1.6928. Since the Durbin-Watson value of 1.366 is lower than the dL value of 1.5942, it can be concluded that the regression model experiences positive autocorrelation. This result is one of the limitations of this study because the data used are a combination of company data and annual observation periods.

#### Multiple Linear Regression Analysis

Multiple linear regression analysis was used to determine the effect of profitability and audit opinion on audit delay. The results are presented in Table 8.

**Table 8.**  
**Multiple Linear Regression Results**

Variable	B	Std. Error	t	Sig.
Constant	107.901	7.253	14.877	<0.001
ROA	7.950	24.867	0.320	0.750
Audit Opinion	-25.469	7.834	-3.251	0.002

Source: SPSS output, processed by the researcher

Based on Table 8, the multiple linear regression equation in this study is as follows:

$$\text{Audit Delay} = 107.901 + 7.950\text{ROA} - 25.469\text{Audit Opinion} + e$$

The constant value of 107.901 indicates that if profitability and audit opinion are considered constant, the audit delay value is 107.901 days. The ROA coefficient of 7.950 indicates that profitability has a positive relationship with audit delay. This means that if ROA increases by one unit, audit delay tends to increase by 7.950 days, assuming other variables remain constant. However, this effect is not significant because the significance value of ROA is 0.750, which is greater than 0.05.

The audit opinion coefficient of -25.469 indicates that audit opinion has a negative relationship with audit delay. This means that companies receiving an unqualified opinion tend to have shorter audit delays by 25.469 days compared to companies receiving opinions other than unqualified, assuming other variables remain constant. The significance value of audit opinion is 0.002, which is lower than 0.05, indicating that audit opinion has a significant effect on audit delay.

#### Coefficient of Determination

The coefficient of determination is used to determine the ability of the independent variables to explain the dependent variable.

**Table 9.**  
**Coefficient of Determination Results**

<b>R</b>	<b>R Square</b>	<b>Adjusted R Square</b>	<b>Std. Error of the Estimate</b>
0.345	0.119	0.097	22.590

Source: SPSS output, processed by the researcher

Based on Table 9, the R Square value of 0.119 indicates that profitability and audit opinion explain 11.9% of the variation in audit delay. The Adjusted R Square value of 0.097 indicates that, after adjustment for the number of independent variables, profitability and audit opinion explain 9.7% of audit delay. Therefore, the remaining 90.3% is explained by other factors outside the research model, such as company size, solvency, operational complexity, audit firm size, auditor reputation, audit committee, and other factors.

### **Hypothesis Testing**

#### **Partial Test**

The t-test was used to determine the partial effect of each independent variable on audit delay. The results show that profitability has a significance value of 0.750. This value is greater than 0.05, indicating that profitability has no significant effect on audit delay. Therefore, H1 is rejected.

Audit opinion has a significance value of 0.002. This value is lower than 0.05, indicating that audit opinion has a negative and significant effect on audit delay. Therefore, H2 is accepted.

#### **Simultaneous Test**

The F-test was used to determine the simultaneous effect of profitability and audit opinion on audit delay.

**Table 10.**  
**F-Test Results**

<b>Model</b>	<b>F</b>	<b>Sig.</b>
Regression	5.387	0.006

Source: SPSS output, processed by the researcher

Based on Table 10, the F value is 5.387 with a significance value of 0.006. Since the significance value is lower than 0.05, it can be concluded that profitability and audit opinion simultaneously have a significant effect on audit delay. Therefore, H3 is accepted.

### **Discussion**

#### **The Effect of Profitability on Audit Delay**

The descriptive results show that the average ROA is 0.014331 or 1.43%. This value indicates that the profitability condition of construction sector companies in this study is relatively low. It means that the companies' ability to generate profit from total assets is not yet optimal. In addition, the minimum ROA value of -0.302083 indicates that some companies experienced losses during the observation period.

The regression result shows that profitability has no significant effect on audit delay. This is indicated by the significance value of ROA of 0.750, which is greater than 0.05. Therefore, the first hypothesis in this study is rejected. This finding indicates that the level of profitability is not the main factor determining the length of audit completion in construction sector companies.

The problem found in the profitability variable is that several construction companies still have low profitability and even recorded losses. However, this condition does not directly affect audit delay. This may occur because the audit completion process is not only influenced by company profit or loss, but also by other factors such as project complexity, completeness of audit documents, the number of subsidiaries, internal company conditions, and auditor workload.

This result is not fully in line with the theory stating that companies with higher profitability tend to have lower audit risk and may complete the audit process faster. According to Hery (2021), a company's financial condition may influence audit completion because auditors adjust audit procedures based on the level of risk faced by the company. However, in this study, profitability does not significantly affect audit delay. This indicates that in construction sector companies, profitability is not strong enough to explain the length of audit delay.

Based on this finding, construction sector companies still need to improve profitability through more effective asset management, project cost control, and operational efficiency. Although profitability does not significantly affect audit delay, good profitability remains important to maintain financial performance and investor confidence.

### **The Effect of Audit Opinion on Audit Delay**

The descriptive results show that the average audit opinion value is 0.88. This value indicates that the audit opinion condition of construction sector companies is generally good because most companies received an unqualified opinion. An unqualified opinion indicates that the financial statements are presented fairly in all material respects in accordance with applicable accounting standards.

The regression result shows that audit opinion has a negative and significant effect on audit delay. This is indicated by the significance value of audit opinion of 0.002, which is lower than 0.05, and the regression coefficient of -25.469. Therefore, the second hypothesis in this study is accepted. The negative coefficient indicates that companies receiving an unqualified opinion tend to have shorter audit delays compared to companies receiving opinions other than unqualified.

The problem found in the audit opinion variable is that although most companies received unqualified opinions, there were still companies that received opinions other than unqualified. Opinions other than unqualified may indicate certain conditions in the financial statements that require more attention from auditors. These conditions may lead auditors to perform additional procedures, expand audit testing, or request additional audit evidence before issuing the audit report.

This finding is in line with Agoes (2020), who states that the higher the audit risk and the more complex the issues in financial statements, the more additional procedures auditors need to perform before issuing an opinion. These additional procedures may extend the audit completion time. The result also supports the concept of audit opinion according to Halim (2015), which explains that audit opinion is the auditor's statement regarding the fairness of financial statements after the audit process is conducted in accordance with auditing standards.

### **The Effect of Profitability and Audit Opinion on Audit Delay**

The results show that profitability and audit opinion have a significant effect on audit delay based on the F-test result. This is indicated by the significance value of 0.006, which is lower than 0.05. Therefore, the third hypothesis in this study is accepted.

Based on the condition of each variable, profitability in construction sector companies is relatively low, as shown by the average ROA of 1.43%. Meanwhile, audit opinion is generally good because most companies received an unqualified opinion. The average audit delay is 85.61 days, meaning that companies need approximately 86 days to complete the audit process from the fiscal year-end to the date of the independent auditor's report.

The findings indicate that audit delay is not only related to the company's ability to generate profit, but also to the auditor's evaluation of the fairness of the financial statements.

Although profitability does not have a significant partial effect, audit opinion has a significant effect on audit delay. This indicates that audit-related factors are more dominant in determining the length of audit completion in construction sector companies.

This result is in line with Hery (2021), who states that company condition and audit risk may affect the length of audit completion. It is also in line with Agoes (2020), who explains that transaction complexity and audit risk may require auditors to spend more time completing the audit process.\

The Adjusted R Square value of 0.097 indicates that profitability and audit opinion explain 9.7% of audit delay, while the remaining 90.3% is explained by other variables outside this study. Therefore, future studies are suggested to include other variables such as company size, solvency, operational complexity, audit firm size, auditor reputation, audit committee, and company age.

#### **4. CONCLUSION**

Based on the results of the study on the effect of profitability and audit opinion on audit delay in construction sector companies listed on the Indonesia Stock Exchange during the 2019–2024 period, several conclusions can be drawn.

First, profitability measured by Return on Assets has an average value of 0.014331 or 1.43%. This indicates that the profitability condition of construction sector companies is relatively low because the companies' ability to generate profit from total assets is not yet optimal. The test result shows that profitability has no significant effect on audit delay, as indicated by the significance value of 0.750, which is greater than 0.05. Therefore, profitability is not the main factor determining the length of audit completion.

Second, audit opinion has an average value of 0.88. This indicates that the audit opinion condition of construction sector companies is generally good because most companies received an unqualified opinion. The test result shows that audit opinion has a negative and significant effect on audit delay, as indicated by the significance value of 0.002 and the regression coefficient of -25.469. This means that companies receiving an unqualified opinion tend to have shorter audit delays compared to companies receiving opinions other than unqualified.

Third, profitability and audit opinion have a significant effect on audit delay based on the F-test result, with a significance value of 0.006. The Adjusted R Square value of 0.097 indicates that profitability and audit opinion explain 9.7% of audit delay, while the remaining 90.3% is explained by other factors outside the research model. The average audit delay is 85.61 days, meaning that construction sector companies require approximately 86 days to complete the audit process.

This study has several limitations. First, this study only uses two independent variables, namely profitability and audit opinion. Second, this study only focuses on construction sector companies listed on the Indonesia Stock Exchange, so the results may not be generalized to other sectors. Third, the Durbin-Watson test result indicates positive autocorrelation, so the findings should be interpreted with caution. Future researchers are advised to add other variables such as company size, solvency, operational complexity, audit firm size, auditor reputation, audit committee, and company age. Future studies may also use panel data analysis methods with software such as EViews, Stata, or R so that the characteristics of combined company and time-series data can be analyzed more appropriately.

#### **5. ACKNOWLEDGMENTS**

The author would like to thank Langlangbuana University, the academic supervisor, and all parties who provided support, guidance, and suggestions during the preparation of

this research. The author also expresses appreciation to the Indonesia Stock Exchange and the construction sector companies that provided annual financial statements and independent auditor reports as data sources for this study.

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