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THE EFFECT OF AUDIT QUALITY, AUDIT OPINION, AND COMPANY SIZE ON AUDIT REPORT LAG IN LISTED MINING SECTOR COMPANIES ON THE INDONESIA STOCK EXCHANGE

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Abstract
The purpose of this study is to determine the effect of audit quality, audit opinion, and company size on audit report lag. This study focuses on mining sector companies listed on the Indonesia Stock Exchange (IDX) during the observation period. The sampling technique used is purposive, selecting companies that meet specific criteria related to audit data availability. The data analysis method applied in this study is multiple linear regression.
The results of this study show that audit quality and company size significantly affect the audit report lag, whereas audit opinion does not. These findings suggest that larger companies tend to have shorter audit report lags, possibly due to better audit preparedness, and that higher audit quality can facilitate a more efficient audit process.
This study implies that companies, especially those with smaller operational scales, need to improve their internal control systems and audit readiness to avoid delays in financial reporting. Regulators and auditors are encouraged to consider company characteristics and audit quality when designing audit planning and oversight procedures. Future research could expand the analysis by including variables such as auditor workload, financial distress, or the use of audit technology, and by applying the model across different industry sectors for comparative insights.

Keywords: Audit Quality, Audit Opinion, Company Size, and Audit Report lag

INTRODUCTION

Soetedjo (2006) explains that the audit report lag is the time between the closing date of the financial year or the end of the fiscal year and the date of issuance of the audit financial report. (Azhari & Nuryatno, 2019). The publication of audited financial statements is essential as a source of helpful information for interested parties. (Meidiaswati et al., 2019). The effect of the audit report lag supports the benefits of audited financial statement information, so a significant objective for further research is to identify the factors that affect audit report lag. (Fauzi et al., 2024). The time difference between the date of the financial statements and the date of the independent auditor's report reflects the time required to complete the audit. (Dewi & Yasa, 2020).

Juanita and Satwiko (2012) state that the length of the audit report lag affects the value of the audited financial statements (Fauzi et al., 2024). Delays in submitting audited financial reports send a negative signal to interested parties. (Yanti & Ardlillah, 2024). The same was stated by Iskandar and Trisnawati (2010): the length of time to complete the audit process (audit report lag) will affect the timeliness of publishing audited financial statement information. (Azhari & Nuryatno, 2019). Delays in publishing financial statement information will affect the level of uncertainty in decisions based on published data. (Meidiaswati et al., 2019).

This study examines several factors that influence the occurrence of audit report lag, including audit quality, audit opinion, and company size. Audit quality refers to the likelihood that an auditor identifies and reports a violation in the audit accounting system. Audit quality can impact the duration of an audit. One of the tools used to assess audit quality is the size of KAP (Public Accounting Firm).

Audit opinion is a report provided by a registered auditor stating that the examination has been carried out in accordance with the norms or rules of the accounting examination, accompanied by an opinion regarding the fairness of the financial statements examined (Tiono and Jogi, 2013). Company size is a scale where the size of the company can be classified in various ways, including: total assets, log size, stock market value, and others (Fauzi et al., 2024).

Companies that are declared late in submitting audited financial reports include those in the mining sector. During the 2012-2017 research period, 18 mining sector companies were late in submitting their financial reports, among others. Of the 18 companies that were late in submitting financial reports, among those listed on the IDX were PT Bumi Resources Tbk (BUMI), PT Indo Tambang Raya Megah Tbk (ITMG), PT Perdana Karya Perkasa Tbk (PKPK), and PT Cita Mineral Investindo Tbk (CITA). This delay indicates an audit report lag among mining-sector companies in Indonesia.

The delay in submitting audited financial statements or audit reports lag that occurs in mining-sector companies in Indonesia is thought to be due to low audit quality, as some companies use non-big-four KAP audits. (Pahala et al., 2024). In addition, audit opinion and company size are suspected to be factors causing the audit report lag that occurs in mining sector companies in Indonesia, this is because some mining sector companies receive opinions other than unqualified opinions and the amount of assets is still minimal so that audit quality, audit opinion and company size become variables that are suspected of causing audit report lag in mining sector companies in Indonesia. (Trisanti, 2019).

Based on the theory that audit quality, audit opinion, and company size affect audit report lag, but the results of Munthe's research (2016) show that, partially, audit quality and type of audit

opinion do not affect audit report lag, while company size influences audit report lag. It should be based on a theory that audit quality and the type of opinion affect the audit report lag. This research will undoubtedly differ from Munthe's (2016) results because the objects and study years are different.

Based on the data above, it is suspected that factors influence the audit report lag in mining-sector companies. Therefore, researchers are interested in further examining the factors that influence audit report lag in mining-sector companies listed on the IDX, in the form of a thesis entitled "The Effect of Audit Quality, Audit Opinion and Company Size on Audit Report Lag in Mining Sector Companies Listed on the Indonesia Stock Exchange".

This study presents a novel approach by focusing on mining-sector companies listed on the Indonesia Stock Exchange. This industry is highly capital-intensive and often faces challenges with audit timeliness, yet it remains underrepresented in empirical research on audit lag. While previous studies have produced mixed findings regarding the influence of audit quality, audit opinion, and company size on audit report lag, this research revisits these variables within a unique industrial context and an updated observation period.

The theoretical contribution of this study lies in validating or challenging previous findings through the lens of a sector known for regulatory complexity and operational scale. It enriches the literature on audit timeliness by offering sector-specific insights that may not emerge in broader cross-industry analyses.

The practical implication of this research is to assist regulators, auditors, and company management in identifying key determinants of audit delay. By understanding how audit quality, opinion type, and company size contribute to audit report lag, stakeholders can develop more effective audit policies, improve planning procedures, and enhance the transparency and credibility of financial reporting—especially in sectors where timely information is crucial for investment decisions.

THEORETICAL OVERVIEW

Audit Report Lag

Audit report lag refers to the time span between the end of a company's fiscal year and the date the independent auditor signs and issues the audit report (Soetedjo, 2006). It is a key indicator of audit timeliness and is crucial for ensuring that stakeholders receive relevant, up-to-date information. A prolonged audit lag may reduce the usefulness of financial statements and could indicate inefficiencies in audit processes or operational issues within the company (Azhari & Nuryatno, 2019).

Audit Quality

Audit quality is the extent to which an audit detects and reports material misstatements in financial statements (DeAngelo, 1981). High audit quality improves the reliability of financial information and is often associated with auditors from reputable firms (Big Four). The size or reputation of the Public Accounting Firm (KAP) is frequently used as a proxy to measure audit quality. Good audit quality can lead to shorter audit completion times as experienced auditors are more effective in managing complex audit tasks (Sofyani et al., 2024).

Audit Opinion

An audit opinion is the auditor's statement regarding the fairness and reliability of a company's financial statements. Unqualified (clean) opinions generally indicate that the financial statements are free from material misstatements, whereas qualified or adverse opinions may reflect problems that prolong the audit process. Companies receiving modified audit opinions may experience longer audit report lag due to additional audit procedures and reviews (Tiono & Jogi, 2013).

Company Size

Company size refers to the scale or magnitude of a business, often measured through total assets, revenue, or market capitalization. Larger companies are generally presumed to have more complex operations. Still, they also tend to have better internal controls and more audit resources, which can result in shorter audit completion times. Conversely, smaller companies may lack audit readiness, leading to increased audit delays (Fauzi et al., 2024).

RESEARCHMETHODS

Type of Research

This study uses a type of causal research. According to Sanusi (2011), "Causality research design is a research design designed to examine the possibility of a causal relationship between variables".

Data Type and Source

The data used in this study are secondary. Secondary data is research data obtained by researchers indirectly through intermediary media (evidence, records, or historical reports) recorded by other parties and arranged in published archives (documentary data). Data obtained from the annual financial statements of Mining Companies listed on the Indonesia Stock Exchange can be obtained from the websites of each company and companies listed on the Indonesia Stock Exchange (IDX), namely www.idx.co.id from 2016, 2017, and 2018.

Research Population and Sample

Syaifuddin (2013) defines population as the totality of all elements of an object that are observed and studied. Meanwhile, the population is also the totality of all specific, clear, and

complete objects or individuals to be examined. In this study, the population comprises mining-sector companies listed on the Indonesia Stock Exchange (BEI) in 2016-2018. The population amounted to 18 companies. According to Arikunto (2006), if the population is fewer than 100, it is better to take the entire population as the sample, so that the sample is the population. But if the population is above 100, then the sample can be taken between 10-15 percent or 20-25 percent of the population. Based on the population, the sample is drawn from 18 companies.

Place and Time of Research

This research was conducted on mining companies listed on the Indonesia Stock Exchange (Cross Section). The data used is secondary data obtained from www.idx.co.id. The research period starts in August 2013. Observations were made using time series for three years, namely 2016, 2017, and 2018—selection of the research period with consideration of the availability of up-to-date data.

Operational Research Variables Dependent Variable (Y)

The dependent variable is the main factor to be explained or predicted and is influenced by several other factors. In this study, the dependent variable is the audit report lag, namely the time from the financial year-end closing date to the date of issuance of the independent auditor's report (Hajiha and Rafiee, 2011). The measurement is quantitative, namely from the date the company's financial year ends (December 31) to the date the independent auditor's report is issued.

Audit Report Lag	=Date of Independent Auditor's Report after issuance - Closing date of the financial year (December 31)

Source : Naimietal (2010) (Azhari & Nuryatno, 2019)

Independent Variable (X)

Independent variables are variables that affect other variables. The independent variables in this study are as follows:

1. Audit Quality

   Audit quality is proxied by KAP size. This variable is measured by a Dummy variable, where one is given if the auditor who audits the company is from the Big Four KAP, and zero if a non-Big Four KAP audits the company.

2. Audit Opinion

   This variable is measured using a dummy variable: companies that receive an unqualified opinion are assigned a value of 1, and companies that receive any other opinion (including an unqualified opinion with an explanatory paragraph) are assigned a value of 0.

3. Company Size

In this study, Company Size is measured as the logarithm to smooth the magnitude of the numbers and equalize the size across regression.

Company Size = *ln* (total assets)

Source: Kurniawan (2015) (Suprasto & Haryanti, 2019)

Multiple Linear Regression Analysis

Hypothesis testing in this study uses Multiple Regression analysis in SPSS, because the independent variable is more than one. According to Ghozali (2011), "This analysis is used to determine the relationship between *Audit Report Lag* and the independent variables". The regression model is formulated with the following Equation:

$$Y=a+b1X1+b2X2+b3X3 +e$$

Description:

Y	:	*Audit Report Lag*
a	:	Constant
b1, b2, b3	:	Regression Coefficient
X1	:	Audit Quality
X2	:	Audit opinion
X3	:	Company Size
E	:	Error term

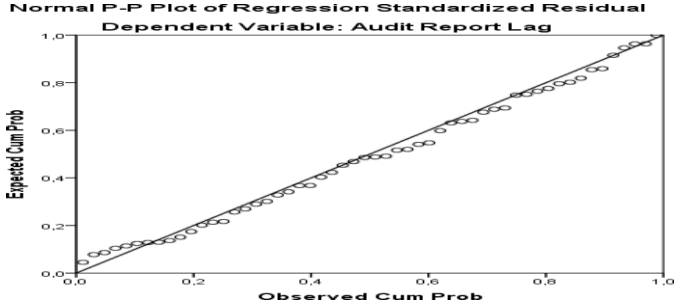
RESULTS AND DISCUSSION

This study uses multiple linear regression analysis tools to test the hypothesis, namely to find out how to analyze the effect of audit quality, audit opinion, and company size simultaneously on audit report lag in mining sector companies listed on the Indonesia Stock Exchange (IDX) (Meidiaswati et al., 2019). Before conducting a multiple linear regression analysis, classical assumption testing is carried out to assess whether the model is suitable for the study. Classical assumption testing can be seen in the following explanation: Classical Assumption Test

Normality Test

The normality test assesses whether the data distribution follows or approaches a normal distribution. (Suprasto & Haryanti, 2019). In this study, researchers used graph analysis, which can be seen below:

Figure1
P-PPlot Graphics



Based on the picture above (Figure 5.1), the points are close to the diagonal line. If the distribution of residual data is normal, then the line describing the real data will follow the diagonal line. Thus, it can be concluded that the model is a good fit, and that the distribution of the residuals is normal.

Multicollinearity Test

Multicollinearity testing aims to determine whether the independent variables are correlated with each other. (Azhari & Nuryatno, 2019). A multicollinearity test is needed because there are more than one variable in this study.

Table 2
Multicollinearity Test Results

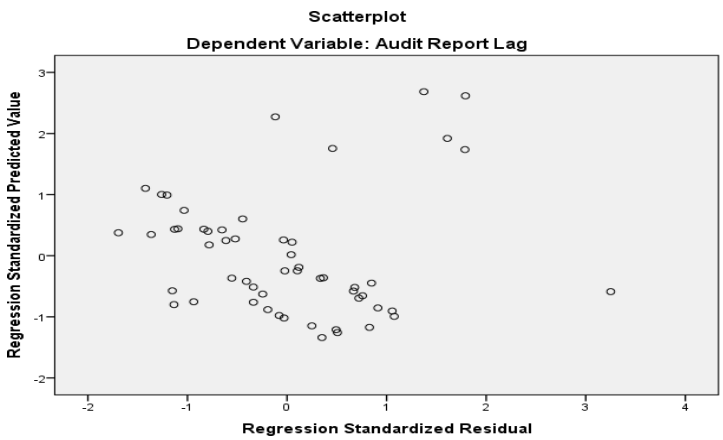
Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Audit Quality	.552	1.811
Audit Opinion	.925	1.081
Company Size	.584	1.712

Table 5.1 shows that the VIF values of all independent variables are below 10 and the tolerance values are not < 0.1, indicating that, among the independent variables in this study, there are no multicollinearity issues. Thus, the regression model does not exhibit multicollinearity.

Heteroskedasticity Test

The heteroscedasticity test is used to assess whether the variance of a regression model is similar across observations or varies across observations. (Trisanti, 2019). Heteroscedasticity testing uses a scatterplot graph. (Dewi & Yasa, 2020). The following is a scatterplot graph display of the regression model of this research data:

Figure 2
***Scatterplot* Graph**



In a good regression model, heteroscedasticity is usually not a concern. (Egbunike et al., 2021). From the scatterplot, it can be seen whether a regression model exhibits heteroscedasticity. If there is a specific pattern in the graph, it indicates heteroscedasticity. From Figure 5.2, it can be seen that the points are randomly distributed, with some above and some below the number 0 on the Y axis. So, it can be concluded that there is no heteroscedasticity in the regression model in this study.

Autocorrelation Test

The autocorrelation test aims to determine whether or not there is a relationship or correlation between errors in period t and confounding errors in period t-1 (previous) (Timotius, 2023). In this test, researchers used the Durbin-Watson test, which can be seen in the following table:

Table 3

Autocorrelation Test Results

Model	R	R Square	Adjusted R Square	Std. Error Of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	,775a	,601	,577	23,71169	,601	25,108	3	50	,000	1,142

a. Predictors:(Constant), Company Size, Audit Opinion, Audit Quality

b. Dependent Variable: Audit Report Lag

Based on the tests carried out, the Durbin-Watson statistic is 1.142. Then the value is compared with dl and du. The dl value is the lower statistical Durbin Watson value, while du is the upper statistical Durbin Watson value: the d.l. and d.u. Values can be obtained from the Durbin-Watson table using α = 5%, n = the number of data points, and K = the number of independent variables. Then the dl value is 1.284, and the du value is 1.505; K = 3 and n = 54. By using the two-tailed Durbin-Watson statistical test, the benchmark used is as follows:

d < dl = means there is positive autocorrelation

d > dU = means there is no positive auto correlation (4-d) < dl = means there is negative auto correlation

(4-d) > dU = means there is no negative auto correlation du < d < (4-du) = means there is no auto correlation

dl < d < duo r (4 - du) = means in conclusive

The result obtained is that the DW value of the observation lies within the area (4-d> dU), indicating no negative autocorrelation in this study.

Multiple Linear Regression Analysis

Data processing is done using the SPSS program. The results obtained will then be tested for the significance of the model simultaneously and partially. (Pahala et al., 2024). The regression coefficient is seen from the unstandardized coefficient value. (Fauzi et al., 2024). The following can be seen as the results of the calculation using the SPSS version 20 program:

Table 4

Multiple Linear Regression Analysis Results: Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-122,321	35,984		-3,399	,001		
Audit Quality	-72,934	8,739	-1,003	-8,346	,000	,552	1,811
Audit Opinion	6,839	14,650	,043	,467	,643	,925	1,081
Company Size	15,680	2,289	,801	6,851	,000	,584	1,712

a. Dependent Variable: Audit Report Lag

Based on Table 5.3 above, the regression Equation is obtained as follows:

Y=-122.321-72.934X1+6.839X2+15.680X (3) +e

The above Equation can explain several things: the constant value of -122.321 indicates that if audit quality, audit opinion, and company size do not change, the audit report lag will decrease by 122.321 percent. The audit quality variable has a regression coefficient of -72.934. If the other independent variables are held constant, an increase of 1 unit in audit quality reduces the audit report lag by 72.934 percent. The audit opinion variable has a regression coefficient of 6.839. If the other independent variables are held constant, each 1-unit increase in audit opinion increases the audit report lag by 6.839 percent. The company size variable has a regression coefficient of 15.680. If the other independent variable is held constant, then a 1 percent increase in company size will increase the audit report lag by 15.680 percent.

Hypothesis Test F test

The F test is used to determine when three independent variables together have a significant effect on the dependent variable. The results of the test of effector audit quality variables (X1), audit opinion (X2), and company size (X3), together with audit report lag (Y), can be seen in the following table:

Table 5

F Test Results ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	42351,218	3	14117,073	25,108	,000b
	Residuals	28112,208	50	562,244		
	Total	70463,426	53			

a. Dependent Variable: Audit Report Lag

b. Predictors:(Constant), Company Size, Audit Opinion, Audit Quality

This test is done by comparing the F-count value to the F-table. To find the F table value, the formula (n–k–1) or (54 3 1 = 50) is used with a significance level of 0.05%. The result obtained is 2.79. Based on Table 4.4, the calculated F-value is 25.108, with a sig value of 0.000. This shows that the calculated F value is greater than the F table value (25.108 > 2.79) and the significance value is smaller than the alpha value (0.000 < 0.05). Thus, Ho is rejected, and Ha is accepted. This means that audit quality (X1), audit opinion (X2), and company size (X3) collectively affect the audit report lag (Y).

T test

The t-test is used to determine whether the independent variable partially affects the dependent variable. This test is done by comparing the value of count and the t-table. To find the value of the F table, the formula(n-k-1or54-3-1=50) is used with a significance level of 0.05%. The results obtained are 1.675. The test results can be seen in the following table:

Table 6

Result of T Test Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
	B	Std. Error	Beta	t	Sig.	Tolerance	VIF
(Constant)	-122,321	35,984		-3,399	,001		
Audit Quality	-72,934	8,739	-1,003	-8,346	,000	,552	1,811
Audit Opinion	6,839	14,650	,043	,467	,643	,925	1,081
Company Size	15,680	2,289	,801	6,851	,000	,584	1,712

a. Dependent Variable: Audit Report Lag

Based on Table 5 above, the values of each variable can be seen.

a. The effect of the audit quality on audit report lag

Based on the table above, the t-value is -8.346, with a significance level of 0.000. This shows that the t value is greater than the t table value (-8.346 <1.675) and the significance value is smaller than alpha (0.000 <0.05). Thus, Ho rejected, and Ha accepted. This means that audit quality significantly affects the audit report lag.

b. The effect of the audit opinion on the audit report lag

Based on the table above, the value is 0.467, with an assigned value of 0.643. This shows that the t-value is smaller than the t-table value (0.467 < 1.675) and the significance value is greater than Ethan's alpha (0.643 > 0.05). Thus, Ho is accepted, and Ha is rejected. This means that an audit opinion does not affect the lag in the audit report.

c. The effect of company size on audit report lag

Based on the table above, the value is 6.851, with a sig value of 0.000. This shows that the t-value is greater than the t-table value (6.851 > 1.675) and that the significance value is less than alpha (0.000 < 0.05). Thus, Ho is accepted, and Ha is rejected. This means that company size has a significant effect on audit report lag.

Coefficient of Determination (R^2)

The results of the determination test (R^2) can be seen from the coefficient of determination in Table 5.6 below:

Table7

Determination Test Results (R^2)

Model	R	R Square	Adjusted R Square	Durbin-Watson
1	.775a	.601	.577	1.142

a. Predictors :(Constant), DER, Interest Rate, EPS, ROE, Exchange Rate, Audit opinion
b. Dependent Variable: Audit report lag

Based on Table 5.6 above, the R^2 (R^2) figure is 0.601, or 60.1%. This shows that the percentage of audit quality (X1), audit opinion (X2), and company size (X3) on the audit report lag (Y) is 60.1%. At the same time, the remaining 39.9% is explained or influenced by other variables not examined.

The Effect of Audit Quality, Audit Opinion, and Company Size Simultaneously on Audit Report Lag in Mining Sector Companies Listed on the Indonesia Stock Exchange (IDX)

Based on the description of the research results, it can be interpreted that simultaneously audit quality (X 1), audit opinion (X 2) and company size (X 3) together affect audit report lag, this can be seen from the calculated F value is greater than the F table value (25.108>2.79) and the significant value is smaller than the alpha value (0.000 <0.05). Audit quality variables (X1), audit opinion (X2), and company size (X3) can account for 60.1% of the audit report lag, while the remaining 39.9% is explained by other variables not examined.

The Effect of Audit Quality on Audit Report Lag in Mining Sector Companies Listed on the Indonesia Stock Exchange (IDX)

In this study, audit quality has a significant effect on audit report lag because the t value is greater than the t table value (-8.346 > 1.675) and the significant value is smaller than alpha (0.000 < 0.05). The results of this study are in line with the opinion expressed by De Angelo (in Alimet

al,2007), which states audit quality as the probability that the auditor will find and report violations in the auditee's accounting system, so that it will overcome the occurrence of audit report lag by the company (Egbunike et al., 2021). The results of this study are also consistent with the theory presented by Onofre et al. (2013), which posits that the total delay, measured as the length of time between the company's fiscal year-end dates, is positively influenced by audit quality. The effect of audit quality on audit report lag in mining companies in Indonesia is because there are more companies whose audit reports are examined by KAP Big Four than by KAP Big Four. Companies with good audit quality will reduce the risk of audit report lag (Fauzi et al., 2024).

The Effect of Audit Opinion on Audit Report Lag in Mining Sector Companies Listed on the Indonesia Stock Exchange (IDX)

Furthermore, the audit opinion variable does not affect the audit report lag because the t-value is less than the t-table value (0.467 < 1.675) and the significance value is greater than alpha (0.643 > 0.05). This is in accordance with the theory put forward by Togasima and Christiawan (2014), which states that the provision of the audit opinion influences the audit report lag; the faster the provision of the audit opinion, the more it minimizes the audit report lag. (Meidiaswati et al., 2019). These results are also inconsistent with Munthe's (2016) research, which finds that the audit opinion has no significant effect on the audit report lag. The lack of impact of audit opinion on audit report lag in mining companies in Indonesia is because the type of auditor's opinion, whether it is bad news or good news, on the company's managerial performance in a year, is not a determining factor in the timeliness of audit reporting. (Azhari & Nuryatno, 2019). The policy for managing the audit completion time is an agreement between the auditor and the client company. (Dewi & Yasa, 2020).

The Effect of Company Size on Audit Report Lag in Mining Sector Companies Listed on the Indonesia Stock Exchange (IDX)

Furthermore, company size affects the audit report lag because the t statistic is greater than the t table value (6.851 > 1.675) and the t statistic is less than alpha (0.000 < 0.05). The results of this study are in accordance with the theory put forward by Carslawand Kaplan (1991) in Ahmadetal (2005) which states that the larger the size of the business unit, the better the internal control structure so that it will reduce errors in the presentation of financial statements in line with Munthe's research (2016) which states that company size has a significant effect on audit report lag. (Fauzi et al., 2024). The effect of company size on audit report lag is that the larger the company, the more likely it is to have a sound internal control system that reduces the level of error in the presentation of financial statements, making it easier for auditors to carry out their audit duties. (Egbunike et al., 2021).

CONCLUSION

Based on the analysis and discussion, this study concludes that audit quality and company size influence the audit report lag for mining-sector companies listed on the Indonesia Stock Exchange. High audit quality—characterized by auditor expertise and strong professional standards—can contribute to faster audit completion. At the same time, larger company size may be associated with better resources and more structured internal systems that support timely audit processes. In contrast, audit opinion does not appear to significantly impact audit report lag, suggesting that the type of audit conclusion issued (qualified or unqualified) may not be a dominant factor in determining the speed of financial statement publication.

These findings imply that both auditors and company management must focus on strengthening audit quality and optimizing internal structures, especially in capital-intensive sectors such as mining, to minimize reporting delays. Timely publication of audited financial reports is crucial for investor trust, regulatory compliance, and market transparency. Therefore, improving auditor performance, audit scheduling, and internal readiness can reduce audit report lag and enhance the overall credibility of financial disclosures.

For future research, it is recommended to explore other variables that may influence the audit report lag, such as auditors' experience and specialization, the role of audit committees, and the use of audit technologies. Further studies could also include non-mining industries to assess whether audit timeliness is affected by industry characteristics. In addition, extending the observation period and using more recent data would allow researchers to analyze audit trends in a more contemporary context. Finally, combining quantitative analysis with qualitative approaches—such as interviews or case studies—could offer deeper insights into the underlying causes of audit delays and the dynamics of audit processes in practice.

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