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The Influence Of Auditor Quality, Auditor Opinion, Company Size, And The Effect Of Public Accounting Firm Size On Audit Delay In Public Accounting Firms In Medan City

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Abstract

This study aims to analyze the influence of Auditor Quality, Audit Opinion, Company Size, and Public Accounting Firm (KAP) Size on Audit Delay in Public Accounting Firms in Medan. The method used is a Quantitative approach. Data were obtained through questionnaires distributed to auditors at KAPs located in Medan City. The collected data will be analyzed using multiple linear regression using SPSS. Hypothesis testing was carried out through a t-test to determine partial effects, an F-test for simultaneous effects, and a coefficient of determination (R2) to measure the level of explanation of the model to the dependent variable. The results of the study indicate that auditor quality, audit opinion, company size, and KAP size have a significant influence on audit delay both partially and simultaneously. This indicates that increasing auditor quality, clarity of audit opinion, and the scale of the company and KAP can affect the duration of the audit completion process.

Keywords: Auditor Quality, Audit Opinion, Company Size, KAP Size, Audit Delay.

INTRODUCTION

The timeliness of audited financial report submission plays a crucial role in maintaining the relevance of information for stakeholders such as investors and creditors, with audit delay—the time interval between the end of the fiscal year and the date of the audit opinion—being a key indicator of the efficiency of the process (Utami et al., 2023). Globally, the trend of audit delays has become increasingly pronounced post-pandemic, with studies in emerging markets showing an average increase of 20-30% in audit delays

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due to regulatory complexity and resource pressures (Owusu-Ansah & Yeboah, 2022). In Indonesia, the Indonesia Stock Exchange (IDX) records hundreds of issuers receiving administrative sanctions annually due to late reporting, which impacts market confidence and stock volatility (Puryati, 2023). The relevance of this topic is not only scientific, in assessing the quality of financial reporting, but also practical for regulators in strengthening oversight.

Furthermore, this phenomenon is increasingly acute in North Sumatra, particularly Medan City as the center of Public Accounting Firm (KAP) activity. The case of maladministration in the distribution of People's Business Credit (KUR) by Bank Sumut in December 2025 triggered demands for an independent external audit, complicating the process and extending audit delays (Ombudsman RI North Sumatra, 2025). Empirical data from the IDX reveals that small-scale KAPs in Medan experience an average delay of 45-60 days, exceeding the three-month limit after the fiscal year, triggered by high workloads during the busy season and limited staff (Ghozali, 2022). This current issue emphasizes the urgency of local research to address the inconsistency between KAP capacity and regulatory demands.

Previous research has identified auditor quality, audit opinion, company size, and accounting firm size as key factors in audit delay, with findings that highly certified auditors, such as CPAs, tend to complete audits more quickly due to procedural efficiencies (Ichwan & Fitriyana, 2022). Studies in the Indonesian market indicate that unqualified opinions require additional verification, extending delays by up to 15 days (Hutabarat & Sinaga, 2021). Large companies with substantial assets often expedite audits due to robust internal controls, although operational complexity can be counterproductive (Dewi et al., 2023).

However, research results show striking inconsistencies; for example, Aldino Putra et al. (2023) found that company size had a significant negative effect on audit delay, while Fendi Armansyah et al. (2024) confirmed the positive influence of audit opinion and company size, but ignored auditor quality. Limitations of previous studies lie in their broad national coverage without a regional focus such as Medan, as well as the lack of simultaneous analysis of variables, which excludes interactions between factors (Utami et al., 2023; Anggraini et al., 2024).

An explicit research gap is the lack of comprehensive studies on the simultaneous influence of auditor quality, audit opinion, firm size, and accounting firm size on audit delay in Medan City accounting firms, where divergent previous findings have not yet yielded a uniform consensus. This problem statement demands empirical testing to fill this gap,

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given unique circumstances such as the Bank Sumut case that add to audit complexity.

This study aims to examine the individual and simultaneous influence of these variables on audit delay in Medan City Public Accounting Firms, with high urgency considering the recurring BEI sanctions and post-2025 regulatory demands. The novelty lies in the regional contextual approach that integrates the actual case of North Sumatra, going beyond previous general studies. Theoretically, this study enriches the audit delay literature with a simultaneous model; practically, it provides recommendations for Public Accounting Firms to optimize resources and Prima Indonesia University as a reference for audit curriculum development.

METHODOLOGY

Research Design and Type

This study adopted a quantitative design with a cross-sectional survey approach to examine the effect of auditor quality, audit opinion, company size, and KAP size on audit delay at Public Accounting Firms (KAP) in Medan City. This approach is based on the philosophy of positivism, where numerical data is analyzed statistically to test formulated hypotheses, as outlined by Sugiyono (2022). Further analysis shows that quantitative methods are effective in accounting research for measuring causal relationships between variables, especially with the assistance of software such as SPSS.

Population and Sample

The study population included all auditors working at 31 public accounting firms in Medan City, with a sample of 40 auditors from 9 public accounting firms selected through purposive sampling based on inclusion criteria: active status, at least one year of work experience, and willingness to respond. This technique ensures a relevant representation of local audit dynamics, in accordance with the principle of nonprobability sampling, which emphasizes the suitability of criteria to research objectives (Adnyana, 2021; Emzir, 2022). This sample selection also adheres to the minimum sample size guidelines for multiple regression in accounting studies, namely 30–50 observations to maintain statistical power (Hair et al., 2021).

Research Instruments

The main instrument was a closed-ended questionnaire with a five-point Likert scale (1=strongly disagree to 5=strongly agree) to measure the independent variables

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(auditor quality, audit opinion, company size, and audit firm size) and dependent variables (audit delay) through indicators such as competence, number of clients, total assets, and timeliness of audit completion. Instrument validity was tested using the calculated r > r table criterion, while reliability was confirmed if Cronbach's Alpha > 0.70, as recommended in quantitative survey methodology (Fuadah, 2021; Ghozali, 2022). This process ensured measurement accuracy, with indicators adapted from previous studies such as In & Asyik (2020) for auditor quality.

Research Procedures

The research was conducted in stages from March to April 2025 at the Medan City Public Accounting Firm (KAP), beginning with the development and pilot testing of a questionnaire, followed by the dissemination of primary data through direct distribution to selected respondents, and feedback within two weeks. Each respondent received an explanation of the research objectives and written consent prior to completion, ensuring compliance with ethical procedures and minimizing non-response bias (Sugiyono, 2022). The data were then cleaned and coded for analysis, with the study locations focused on active KAPs to reflect the real-world audit context post-2025.

Data Analysis Techniques

Data were analyzed using the latest version of SPSS through descriptive statistics (mean, standard deviation), data quality tests (validity-reliability), classical assumption tests (Kolmogorov-Smirnov normality, multicollinearity VIF < 10, Glejser heteroscedasticity), multiple linear regression ($Y = \alpha + \beta1X1 + \beta2X2 + \beta3X3 + \beta4X4 + \varepsilon$), partial t-test (sig. < 0.05), simultaneous F-test (sig. < 0.05), and the coefficient of determination R^2. This approach allows for comprehensive testing of individual and simultaneous influences, in accordance with inferential analysis standards in accounting research (Ghozali, 2022).

Ethical Considerations

This study adhered to ethical principles by obtaining informed consent from each respondent, maintaining the confidentiality of identities and data through anonymous coding, and ensuring there was no conflict of interest between the researcher and the KAP. This approval aligns with ethical guidelines for social research, as issued by the university's Research Ethics Committee, and international standards (Emzir, 2022; Hair et al., 2021), thus supporting transparency and replicability for other researchers.

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RESULTS AND DISCUSSION

Descriptive Statistical Analysis

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Standard Deviation
TotalX1	40	8	40	31.05	7,268
TotalX2	40	8	40	30.50	7,913
TotalX3	40	8	40	29.93	8,128
TotalX4	40	8	40	31.18	6,816
TotalY	40	8	40	29.45	7,121
Valid N (listwise)	40				

DISCUSSION

1. Auditor Quality with 40 samples, with a minimum of 8, maximum of 40, mean of 31.05 and with a standard deviation of 7.268 which shows that respondents tend to give a good assessment of auditor quality.
2. Audit Opinion with 40 samples, with a minimum of 8, maximum of 40, mean of 30.50 and with a standard deviation of 7.913 which shows that respondents' perceptions of the accuracy of audit opinions are classified as good.
3. Company Size with 40 samples, with a minimum of 8, maximum of 40, mean of 29.93 and with a standard deviation of 8.128.
4. KAP size with 40 samples, with a minimum of 8, maximum of 40, mean 31.18 and withstandard deviation 6.816.
5. Audit Delay with 40 samples, with a minimum of 8, a maximum of 40, a mean of 29.45 and a standard deviation of 7.121.

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Validity Test and Reliability Test

Table 2. Validity Test

Variables	Question	Rhitung	Rtable	Information
X1	P1	0.746	0.312	Valid
	P2	0.868	0.312	Valid
	P3	0.846	0.312	Valid
	P4	0.880	0.312	Valid
	P5	0.768	0.312	Valid
	P6	0.733	0.312	Valid
	P7	0.837	0.312	Valid
	P8	0.754	0.312	Valid
X2	P1	0.532	0.312	Valid
	P2	0.606	0.312	Valid
	P3	0.790	0.312	Valid
	P4	0.617	0.312	Valid
	P5	0.562	0.312	Valid
	P6	0.481	0.312	Valid
	P7	0.768	0.312	Valid
	P8	0.681	0.312	Valid
X3	P1	0.469	0.312	Valid
	P2	0.525	0.312	Valid
	P3	0.756	0.312	Valid
	P4	0.627	0.312	Valid
	P5	0.614	0.312	Valid
	P6	0.654	0.312	Valid
	P7	0.800	0.312	Valid
	P8	0.780	0.312	Valid
X4	P1	0.510	0.312	Valid

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	P2	0.626	0.312	Valid
	P3	0.813	0.312	Valid
	P4	0.627	0.312	Valid
	P5	0.700	0.312	Valid
	P6	0.570	0.312	Valid
	P7	0.842	0.312	Valid
	P8	0.724	0.312	Valid

Based on the test results, all statement items in the variables have a calculated r value greater than the table r, so that all statement items are declared valid and suitable for use as research instruments.

Table 2. Reliability Test

Reliability Statistics

Cronbach's Alpha	N of Items
,981	32

Based on the results of the research that has been carried out, the Cronbach's Alpha value was obtained at 0.981, which is greater than 0.70 and it can be concluded that this research is reliable and can be used as a data collection tool in research because it shows good consistency in measuring research variables.

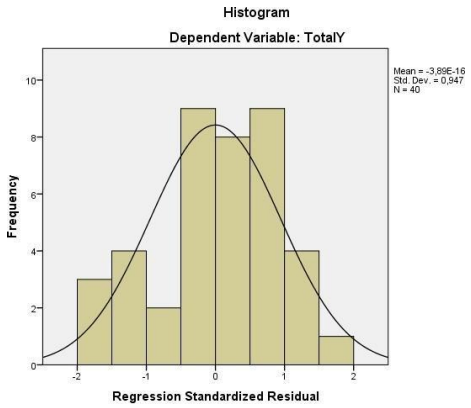
Classical Assumption Test

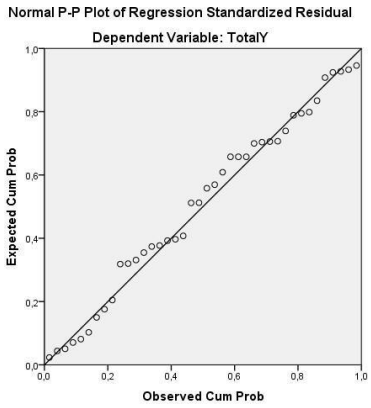
The Classical Assumption Test was conducted to detect the feasibility of the regression model used in the study, namely the Multicollinearity Test which aims to determine the relationship or high correlation between independent variables in the regression model. To detect the presence of multicollinearity, it is seen from the Tolerance and Variance Inflation Factor (VIF) values. If the Tolerance value is > 0.10 and the VIF value is < 10, it is declared free from Multicollinearity and is therefore suitable for use in the study.

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Normality Test





Based on the histogram graph, the data distribution is shown to be bell-shaped, indicating a normal distribution. Furthermore, in the Normal PP Plot graph, the data points are spread around the diagonal line, indicating that the data meets the assumption of normality.

Table 4.
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		40
	Mean	,0000000
Normal Parametersa,b		
	Standard Deviation	2.85211115
	Absolute	,091
	Positive	,059
Most Extreme Differences		
	Negative	-,091
		,573

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Kolmogorov-Smirnov Z		
Asymp. Sig. (2-tailed)		,898

a. Test distribution is Normal.
b. Calculated from data.

Based on the results of the normality test using the Kolmogorov-Smirnov Z test, a significance value of 0.898 was obtained, where the significance value > 0.05 means that the data in the study are normally distributed and the results of the normality test show that the Asymp.Sign. (2-tailed) value > 0.005, meaning that the data in the study are considered to meet the criteria for the assumption of normality and are suitable for use for further analysis.

Table 5. Multicollinearity

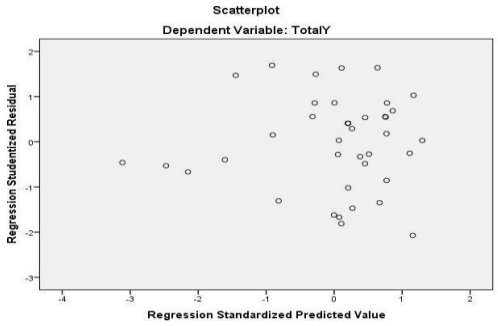
Variables	Tolerance	VIF
X1	0.260	3,853
X2	0.185	5,408
X3	0.182	5,487
X4	0.168	5,962

Criteria:

- Tolerance > 0.10 no multicollinearity
- VIF < 10 there is multicollinearity

Based on the results of the multicollinearity test that has been studied, it is known that the Tolerance value for all independent variables is > 0.10, and the VIF value is < 10. It can be concluded that the regression model in this study does not experience multicollinearity.

Heteroscedasticity Test



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The heteroscedasticity test aims to determine whether there is inequality in residual variance in the regression model. Based on the results of the scatterplot test, the points are spread randomly.

And does not form a particular pattern, so it can be concluded that the regression model does not experience heteroscedasticity.

Multiple Linear Regression Analysis

Based on the results of data processing using IBM SPSS, the following equation was obtained:

$$\gamma = 2.946 – 0.234X1 – 0.333X2 + 0.711X3 + 0.727X4 + \varepsilon$$

Interpretation of the regression equation:

1. The constant value of 2.946 indicates that all independent variables are considered constant, so the audit delay is 2.946.
2. The X1 coefficient of -0.234 indicates that increasing auditor quality will reduce audit delay.
3. The X2 coefficient of -0.333 indicates that an increase in audit opinion will reduce audit delay.
4. The X3 coefficient of 0.711 indicates that increasing company size will increase audit delay.
5. The X4 coefficient of 0.727 indicates that increasing the size of the KAP will increase audit delay.

Coefficient of Determination (R2)

According to Mudrajad Kuncoro (2019), the coefficient of determination is a statistical measure used to explain the contribution of an independent variable to the dependent variable in a regression model. The coefficient of determination is expressed as a percentage, reflecting the proportion of variation in the dependent variable that can be explained by the independent variable. The higher the coefficient of determination, the greater the independent variable's ability to explain variation in the dependent variable.

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Table 6. Coefficient of Determination (R2)

Model Summary

Model	R	R Square	Adjusted Square	R	Standard Error of the Estimate
1	,916a	,840	,821		3,011

a. Predictors: (Constant), TotalX4, TotalX1, TotalX2, TotalX3

b. Dependent Variable: TotalY

Based on the results from the table above, the Adjusted R Square value is 0.821, meaning that the independent variable (X) is able to explain 82.1% of the variation in the dependent variable (Y) and the remaining 17.9% is explained by other factors outside the research.

T-test

According to Sugiyono (2019), the T-test is a statistical analysis technique used to test the significance of partial regression coefficients in a research model. This test aims to determine whether each independent variable has a significant influence on the dependent variable. Thus, the t-test allows researchers to evaluate the individual contribution of each independent variable in explaining variation in the dependent variable based on a specific level of significance.

Table 7. T-test Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,946	1,614		1,825	,076
	X1	-,234	,078	-,256	-2,992	,005
	X2	-,333	,089	-,385	-3,753	,001
	TotalX3	,711	,091	,811	7,844	,000
	TotalX4	,727	,110	,695	6,613	,000

a. Dependent Variable: Total

1. Auditor quality (X1) has a significance value of 0.005 < 0.05, has a negative and

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significant effect on audit delay.

2. Audit opinion (X2) has a significance of 0.001 < 0.05, has a negative and significant effect on audit delay.
3. Company size (X3) has a significance value of 0.000 < 0.05, has a positive and significant effect on audit delay.
4. The size of KAP (X4) has a significance value of 0.000 < 0.05, has a positive and significant effect on audit delay.

F test

According to Imam Ghozali (2021) and Sugiyono (2019), the F-test is a statistical analysis technique used to simultaneously test the significance of a regression model. This test aims to determine whether all independent variables collectively have a significant influence on the dependent variable. It is also used to assess the feasibility of the constructed regression model by comparing the calculated F-statistic value with the F-table or based on the obtained significance value.

Table 8. T-test ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1660,653	4	415,163	45,803	,000b
	Residual	317,247	35	9,064		
	Total	1977,900	39			

a. Dependent Variable: TotalY
b. Predictors: (Constant), TotalX4, TotalX1, TotalX2, TotalX3

Based on the test results, a significance value of 0.000 < 0.05 was obtained, so it can be concluded that auditor quality, audit opinion, company size, and KAP size simultaneously have a significant effect on audit delay.

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Discussion:

1. A qualified auditor has a high reputation for conducting more thorough examinations ensuring more reliable reports, an Audit Opinion other than unqualified indicates a problem in the financial statements, triggering the auditor to work longer in conducting research, larger companies tend to have more complex financial data and potentially slow down the audit process, and the size of a large KAP has advantages and tends to be efficient and has a shorter audit delay than a small KAP. Simultaneously, these four variables determine timely and relevant audit completion for KAP in Medan City, North Sumatra.
2. High auditor quality accelerates report completion, Audit Opinion is associated with longer audit delays, companies with large capacities have better accounting systems thus reducing audit delays, and these four variables have a simultaneous influence on KAP in Medan City, North Sumatra.
3. Auditors with high competence and good skepticism can speed up the audit process, Audit Opinions other than unqualified indicate problems that cause auditors to need more time for investigation, large companies have complex transactions that require more time for auditing, and large KAPs tend to resolve audit problems faster than small KAPs and simultaneously the four variables combined affect audit delay because they reflect the workload and risk of KAPs in Medan City, North Sumatra.

CONCLUSION

This study concludes that auditor quality, audit opinion, company size, and KAP size partially have a significant effect on audit delay in Medan City Public Accounting Firms, with regression coefficients showing a negative effect for auditor quality and audit opinion and a positive effect for company size and KAP; simultaneously, the four variables explain 82.1% of the variation in audit delay as indicated by an adjusted R^2 of 0.821 and a significant F value ($p < 0.05$). This finding is consistent with the hypothesis tested through multiple linear regression, where high-quality auditors and clear audit opinions tend to speed up the audit process, while the complexity of large companies and the scale of KAP actually slow it down due to higher workloads.

However, this study has limitations in the form of a small sample size (40 respondents from 9 public accounting firms), which limits generalizability beyond the Medan context, and reliance on primary questionnaire data, which is susceptible to subjective respondent bias. For future research, it is recommended to expand the sample to the entire North Sumatra region, integrate secondary data from the IDX

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financial reports, and add moderating variables such as busy season or digital audit technology for more comprehensive testing. Practically, these results recommend that public accounting firms in Medan improve auditor certification and optimize resources to minimize delays, while also providing input for regulators such as the Financial Services Authority (OJK) in overseeing regional audit efficiency.

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