Majalah Bisnis & IPTEK
Vol. 19 No. 2, October 2026, 95 - 114
ISSN Online: 2502-1559. DOI: https://doi.org/10.55208/bistek
Published by P3M, STIE Pasundan, Bandung, Indonesia.

The Effect of Going Concern Audit Opinions, Public Accounting Firm Reputation, and Audit Fees on Audit Report Lag in Banking Companies Listed on The Indonesia Stock Exchange (IDX) for The Period 2021–2025

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Abstract

Financial Services Authority (OJK) regulations mandate Indonesian public companies to publish audited financial records within 90 days of the fiscal year-end. Breaching this deadline triggers Audit Report Lag (ARL), a critical issue that threatens market liquidity and provokes investor uncertainty. Addressing this problem, this study evaluates how Going Concern Audit Opinions, Public Accounting Firm Reputation, and Audit Fees influence ARL within the Indonesia Stock Exchange (IDX) banking sector from 2021 to 2025. Applying a quantitative framework, we extracted secondary data from corporate annual and sustainability reports. The analysis operationalizes ARL as the exact day count between the fiscal period's close and the independent auditor's signature. Furthermore, we utilized dummy variables to proxy Going Concern Opinions and Firm Reputation, while applying natural logarithms to standardize Audit Fees. Using EViews 12, we conducted rigorous descriptive and econometric verification tests. The empirical findings reveal that Going Concern Audit Opinions do not significantly affect ARL. In contrast, Public Accounting Firm Reputation and Audit Fees act as primary determinants, significantly shaping the reporting timeline. These findings enrich contemporary auditing literature on financial punctuality and deliver strategic insights for regulatory bodies and practitioners to optimize external audit efficiency.

Keywords: *Audit Fees; Audit Report Lag; Going Concern Audit Opinion; Indonesian Banking Sector; Public Accounting Firm Reputation*

Introduction

Financial reporting plays a crucial role as a means of conveying financial information about a company's resources and performance results to all interested parties. The information contained in financial reports will provide optimal benefits to stakeholders if prepared accurately and timely. Financial reports (FRS) are a key component of business activities, serving as a source of information for potential investors, creditors, and other users. This is because financial reports contain a comprehensive summary of a company's financial performance for a specific period. Before publication, financial reports must be audited by an independent auditor to provide assurance on the fairness of the report's presentation, including the adequacy of the information disclosed.

Companies listed on the Indonesia Stock Exchange (IDX) are required to prepare FRSs in accordance with applicable Financial Accounting Standards (SAK). Therefore, before the report is published to stakeholders, the FRS must be audited by an independent auditor registered with the Financial Services Authority (OJK). Timely submission of FRSs is crucial because it impacts the relevance and accuracy of the information contained therein. According to OJK Regulation No. 14/POJK.04/2022 Article 5 concerning the Obligation to Submit Annual Financial Reports for Issuers or Public Companies states that: "every issuer or public company is required to report Financial Reports supported by an Independent Auditor Report (LAI) at least no later than the end of the 3rd month or 90 days after the Financial Report date of the annual Financial Report". So independent auditors generally have a maximum time span of 90 days to complete their audit. The time span required from the end of the accounting period until the issuance of the LAI is known as the Audit Report Lag (ARL). (Halim, 2018)ARL is the time period from the closing date of the company's financial year to the date of issuance of the Independent Auditor Report (LAI).

Audit Report Lag (ARL) acts as a primary catalyst for financial transparency and investor trust across the banking sector. When institutions publish their financial statements promptly, they showcase the

operational efficiency of their external auditors and guarantee the absolute integrity of the economic data they present to capital market stakeholders.

A slow audit completion process can reduce the accuracy of the information, which indirectly impacts the quality of decisions based on the report. A short ARL indicates that the company has a sound accounting system and that the auditor is able to complete the audit process efficiently. This can enhance the company's credibility and strengthen investor confidence (Mazkiyani & Handoyo, 2017). Conversely, a long ARL can have various negative consequences, such as decreased investor confidence, delayed business decision-making, and potential sanctions by capital market authorities. For creditors, investors, and regulators, such delays can create uncertainty in assessing the company's performance and financial condition. According to Devian & Kusumah (2026) timeliness reflects the submission of financial statements within a relevant period, allowing the information to be used to predict the company's future condition and aid decision-making

The phenomenon of late financial reporting remains common in Indonesia. Based on the announcement of the Indonesia Stock Exchange (accessed on July 1, 2025) published on www.idx.go.id on July 1, 2025, regarding the submission of financial reports that until July 1, 2025, the deadline for submitting audited financial reports has expired, but it turns out that there are still 68 companies that have not fulfilled this obligation. The IDX stated that these companies have been given a 3rd Written Warning and a sanction of IDR 150,000,000.00 for not submitting Financial Reports and/or not making payment of sanctions for delays in accordance with applicable regulations. One of the 68 issuers is PT Capitalinc Investment, Tbk (MTFN), which operates in the financial sector. The company received a written warning for the delay in submitting audited financial reports. Another phenomenon that occurred in banking companies occurred at PT Bank Sinarmas Tbk which in 2020 received a written warning from the IDX. due to changes in the submission of financial reports for the first semester of 2020.

Specifically in the banking sector, which manages public funds, delays in issuing audit reports can have more serious consequences. A bank's failure to submit financial statements on time has the potential to increase information asymmetry because the company's financial condition is not immediately known to the public. This can undermine public trust in banking institutions. Furthermore, the banking sector is under strict supervision by the Financial Services Authority (OJK), Bank Indonesia, and the Deposit Insurance Corporation (LPS), making the timeliness of financial reporting crucial as a basis for assessing a bank's health.

Based on these conditions, the author observed the audit delay (ARL) of 46 banking companies from 2021 to 2025. Of the 46 banking companies using KAP services during 2021–2025, with a total of 230 financial statements recorded, 28 still had a high ARL of over 90 days, or 11.91%. Delays in submitting financial reports can indicate problems with the company's audit process and financial reporting, which can indirectly undermine public trust in the company's credibility. In this situation, the Public Accounting Firm (KAP) plays a crucial role as an independent party capable of increasing trust in the financial information provided by management.

In carrying out its professional duties, the KAP provides assurance to investors and stakeholders that the company's financial statements have been prepared in accordance with Indonesian Accounting Standards (FAS). However, the auditor's role is not limited to examining the financial statements or disclosing fraud, but also includes assessing the company's ability to continue operating as a going concern. The risk of a company failing to maintain its operations always exists, so auditors must be able to identify this possibility during the audit process. According to Section 150 of the 2021 of the Public Accounting Professional Standards (SPAP), "the auditor is required to express an express opinion on whether the company is expected to continue as a going concern for at least one year after the reporting date." This opinion is part of the qualified audit opinion with additional explanations. This opinion is referred to as the Going Concern Audit Opinion (OAGC).

SPAP Section 341/SA 570 also explains that auditors are responsible for evaluating whether there is significant doubt about the company's ability to continue as a going concern for a period of no more than one year from the date of the audit report. Therefore, auditors must disclose issues related to the client's business continuity honestly, objectively, and professionally. This opinion is crucial because it directly relates to business continuity and compliance with applicable standards.

According to Christina & Si (2020), delays in submitting financial statements can reflect problems in the financial statements, resulting in a longer audit completion time. This indicates more serious risks or problems within the company, requiring more in-depth auditor attention. High-risk audits require the collection of more audit evidence. Consequently, the audit duration is longer than audits with lower risk levels. Research by Handoyo & Hasanah (2017) indicates that the OAGC has a positive and significant effect on the ARL. This is because companies granted a going concern audit opinion have a longer audit process than companies that do not receive an OAGC. An auditor's report indicating an OAGC requires an explicit evaluation of the company's viability for each audit. However, this differs from the opinion of Anjani et al. (2020), who stated that the OAGC has no effect on the ARL. They argue that the type of audit opinion provided by the auditor does not affect the length of the audit report lag, as companies receiving opinions other than unqualified tend to report their audit reports on time.

According to Mulyadi (2016), the Public Accounting Firm's Reputation (RKAP) is an objective and subjective market assessment of a firm's reputation, generally classified by its size. Meanwhile, Perdana (2023) defines the RKAP as a positive perception or image formed from the public's assessment of the quality of audit services provided by the firm. The RKAP also influences audit risk assessment, as reputable firms are more careful and thorough in carrying out the audit process to maintain public trust (Dwi Rizkyta & Yasin, 2024). According to DeAngelo)1981)large-scale KAPs are more daring in disclosing problems because they have better capabilities in handling control risks.

Johnstone et al., (2014) stated that the world's four largest accounting firms (known as the "Big Four") influence international auditing due to their day-to-day operations in numerous countries and their membership in most of the world's professional accounting organizations. All of these firms have billions of dollars in revenue. The Big Four are: PricewaterhouseCoopers (PwC), Klynveld Peat Marwick Goerdeler (KPMG), Ernst & Young (EY), and Deloitte.

Wijaya & Permatasari (2024)stated that accounting firms are grouped into two types: Big Four and non-Big Four. Big Four accounting firms are local accounting firms affiliated with four international audit firms. Accounting firms affiliated with these international audit firms generally have a higher reputation than non-Big Four accounting firms. This aligns with Perdana (2023)) opinion, which states that the public tends to categorize accounting firms' reputations based on their affiliations. Big Four accounting firms are considered to have greater experience, resources, and competence in determining audit opinions, particularly regarding a company's going concern. Many public companies tend to choose the services of large accounting firms because they believe that audits conducted by reputable firms can increase investor confidence and facilitate stock trading. The better the reputation of a public accounting firm, the lower the delay in audit reports.

Spence (1973) proposed the signal theory, which explains that the company's annual budget (RKAP) is a positive signal sent by a company to the market. Big Four RKAPs are formed due to the support of substantial resources, the use of more advanced technology, the company's large scale, and the quality of the audit results produced (Wijaya & Permatasari, 2024). Factors such as the size of the accounting firm, industry specialization, audit quality, transparency, accountability, and professional recognition also shape market perceptions of the firm's credibility. Big-Four affiliated accounting firms are considered to have a higher reputation than non-Big-Four firms due to their larger staff, more efficient audit processes, more flexible audit schedules, and a strong drive to maintain their professional reputation (Wijaya & Permatasari, 2024). High-quality audits will also

result in broader and more reliable financial statements disclosures. Financial statements audited by Big-Four accounting firms provide a positive signal to investors because they are considered more reliable. From a signaling theory perspective, accounting firms act as agents tasked with providing information to principals as quickly as possible to reduce information asymmetry. One way to accelerate this signal delivery is through the use of Big-Four accounting firms, which are believed to shorten the Audit Report Lag.

Perdana (2023) study showed that the RKAP negatively impacted the ARL, meaning that the better the reputation of the public accounting firm, the shorter the audit completion time. This finding is also supported by research by Dwi Rizkyta & Yasin (2024) who found that the RKAP impacted the ARL. However, other studies, such as those by Dewi & Putra (2025), showed that public accounting firm reputation had no impact on Audit Report Lag. This is because both Big Four and non-Big Four public accounting firms adhere to professional principles and auditing standards that must be met during the audit process and strive to conduct audits optimally and efficiently to maintain their respective credibility and reputations.

In addition to the OAGC and RKAP, another factor that influences ARL is the audit fee. This is supported by research by Suhardjo (2021), who explained that company complexity, company size, auditor reputation, audit fees, internal control systems, and financial reporting time are factors that influence ARL.

Based on the Decree of the Chairman of the Indonesian Institute of Public Accountants (IAPI) No. According to IAPI Regulation No. KEP.024/IAPI/VII/2008, audit fee determination must consider various aspects such as client needs, time requirements, work complexity, auditor legal liability, independence, level of expertise, and the agreed-upon fee basis. Furthermore, IAPI also issued Board of Directors Regulation No. 3 of 2024 concerning Guidelines for Determining Audit Fees, which emphasizes that audit fees must be determined fairly and transparently, taking into account the level of risk and the auditor's responsibilities Agoes, (2019).

In practice, the amount of audit fees is often influenced by the negotiation process between the company and the Public Accounting Firm (KAP). IAPI Regulation No. 2 of 2016 also provides a basic reference for determining audit fee amounts, which can be tailored to the characteristics of each KAP. The higher the audit fee received by the auditor, the greater the incentive to complete the work optimally and on time, thereby shortening the ARL. Conversely, an audit fee that is too low can pose a threat to auditor independence and increase the likelihood of violations of professional ethics. Therefore, determining an adequate audit fee is crucial to supporting comprehensive audit quality. Generally, audit fees are negotiated before the audit process begins, taking into account the scope of the audit, the type of service, and the number of personnel required. An agreement on the audit fee is expected to encourage auditors to complete their work on time without compromising the quality of the audit results (Pakpahan & Surya Abbas, 2025).

There are inconsistencies, as seen in the study by Malau et al. (2024), which showed that audit fees had no effect on ARL. Sari (2021)also explained that the amount of audit fees is primarily influenced by the negotiation process between the client and auditor, rather than solely by the auditor's additional efforts to expedite audit completion. Furthermore, there are currently no standard provisions specifically governing the amount of audit fees, so their determination is still highly dependent on the agreement between the public accounting firm and the client. Therefore, a high audit fee does not necessarily guarantee a shorter ARL.

Previous research has shown inconsistencies in findings regarding the influence of Going Concern Audit Opinions, Public Accounting Firm Reputation, and Audit Fees on Audit Report Lag. This situation suggests that this study still merits further research, especially considering differences in sectors, research periods, and other factors.

The persistent delay in submitting audited financial statements across the Indonesian banking sector—highlighted by written sanctions from exchange authorities through mid-2025—necessitates a rigorous evaluation of external audit efficiency. Because banking institutions operate under

rigid public fund management protocols and face strict supervision from the Financial Services Authority (OJK), the timely publication of the Independent Auditor's Report serves as a critical mechanism to minimize information asymmetry within capital markets. Driven by the urgency of this phenomenon, this study formulates its core research problem to quantify how internal corporate risk factors and external auditor capabilities determine Audit Report Lag (ARL). Specifically, the investigation analyzes whether auditors issuing a Going Concern Audit Opinion prolong the audit duration due to the heavy burden of collecting extensive risk-related evidence. Furthermore, this research explores how Public Accounting Firm Reputation (Big Four versus non-Big Four affiliations) and negotiated Audit Fees function as operational catalysts that either accelerate or impede the audit completion timeline for all banking entities listed on the Indonesia Stock Exchange (IDX) during the 2021–2025 observation period.

Research Method

This study applies quantitative methods, utilizing numerical and statistical data to analyze the relationship between the independent and dependent variables. Sekaran & Bougie (2016) define independent variables as variables that influence the dependent variable, either positively or negatively. In this study, OAGC, RKAP, and audit fees are designated as independent variables, while the dependent variable is ARL, a variable that arises as a consequence of changes in the independent variables and is often referred to as the dependent variable.

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Results and Discussion

Sekaran & Bougie (2016)) define descriptive analysis as an analysis used to describe or explain the characteristics of a phenomenon, variable, individual, or organization that is the object of research.

The goal is to provide a systematic overview of the data being studied through statistical presentations such as minimum, maximum, average (mean), and standard deviation values, making it easier for researchers to understand the characteristics of the research data.

1. Results of Descriptive Statistical Analysis

	ARL	OAGC	RKAP	AUDIT_FEE
Mean	65.06522	0.095652	0.504348	2190.761
Median	66.50000	0.000000	1.000000	2150.500
Maximum	154.0000	1.000000	1.000000	2978.000
Minimum	15.00000	0.000000	0.000000	1842.000
Std. Dev.	24.84889	0.294755	0.501072	180.9548
Skewness	0.050979	2.749603	-0.017392	1.327687
Kurtosis	2.857535	8.560315	1.000302	5.795922
Jarque-Bera	0.294130	586.1009	38.33333	142.4868
Probability	0.863238	0.000000	0.000000	0.000000
Sum	14965.00	22.00000	116.0000	503875.0
Sum Sq. Dev.	141400.0	19.89565	57.49565	7498524.
Observations	230	230	230	230

Source: processed data (2026)

Selection of Panel Data Regression Models

According to Basuki (2016), the selection of panel data regression models can be done through three tests: the Chow Test, the Hausman Test, and the Lagrange Multiplier Test.

1. Chow Test

The Chow Test is used to determine whether the more appropriate model is the Common Effects Model or the Fixed Effects Model.

Decision Criteria:

If cross-section chi-square <0.05 = Select FEM

If cross-section chi-square >0.05 = Select CEM

Table 2. Chow Test Results

Effects Test	Statistic	d.f.	Prob.
Cross-section F	6.448112	(45,181)	0.0000
Cross-section Chi-square	220.043627	45	0.0000

Based on the Chow test results, a probability of 0.0000 <0.05 was obtained. Therefore, FEM was used and then the Hausman test was continued.

2. Hausman Test

The Hausman test is used to determine the best model between FEM and REM with the following criteria:

If the random cross section is <0.05 = Select FEM

If the random cross section is >0.05 = Select REM

Table 3. Hausman Test Results

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	6.792045	3	0.0788

Source: processed data (2026)

Based on the Hausman test results, the probability of 0.0788 > 0.05 was obtained. Therefore, REM was used and then continued with the Lagrange Multiplier test.

3. Lagrange Multiplier Test

Researchers apply the Breusch-Pagan Lagrange Multiplier (LM) test to determine whether the Common Effect Model (CEM) or the Random Effect Model (REM) provides the most robust fit for the panel data. If the statistical output generates a p-value below 0.05, we reject the null hypothesis and select the Random Effect Model. Conversely, if the p-value exceeds 0.05, we

retain the Common Effect Model, indicating that the panel effects remain insignificant.

Table 4. Lagrange Multiplier Test Results

	Test Hypothesis		
	Cross-section	Time	Both
Breusch-Pagan	111.9175	0.256217	112.1737
	(0.0000)	(0.6127)	(0.0000)
Honda	10.57911	-0.506179	7.122635
	(0.0000)	(0.6936)	(0.0000)
King-Wu	10.57911	-0.506179	2.537523
	(0.0000)	(0.6936)	(0.0056)
Standardized Honda	10.94564	-0.149448	2.906138
	(0.0000)	(0.5594)	(0.0018)
Standardized King-Wu	10.94564	-0.149448	-0.129920
	(0.0000)	(0.5594)	(0.5517)
Gourieroux, et al.	--	--	111.9175
			(0.0000)

Source: processed data (2026)

If the probability value is greater than 0.05, then the model used is the common effects model, while if the probability value is less than 0.05, then the model used is the random effects model. Based on the Honda probability test results, 0.000 is less than 0.05, the random effects model chosen is REM.

Multicollinearity Test

According to Ghozali (2018), the multicollinearity test aims to determine whether there is a strong relationship between independent variables in a regression model. This multicollinearity test is applied to determine whether a correlation exists between independent variables in the regression model. A good regression model should have no correlation; therefore, these variables are not orthogonal. Orthogonal variables are independent variables whose correlation value is equal to zero.

The following are the results of the multicollinearity test using Eviews 12 data processing.

Table 5. Multicollinearity Test Results

	X1	X2	X3
X1	1	-0.09152	0.16630
X2	-0.091526	1	0.33176
X3	0.16630	0.33176	1

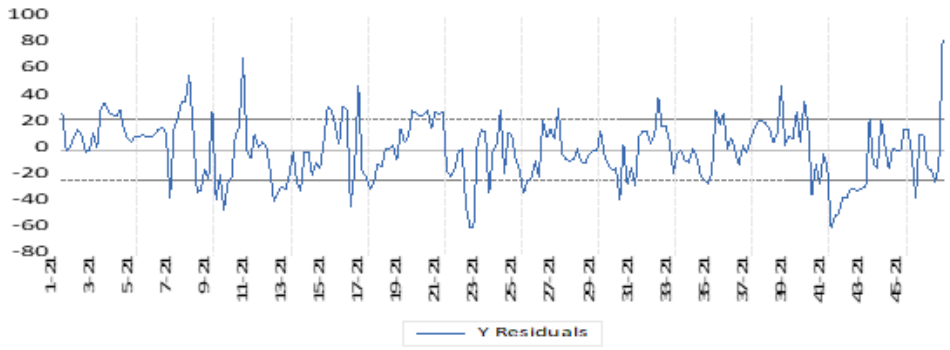
Source: processed data (2026)

Heteroscedasticity Test

According to Ghozali (2018), a heteroscedasticity test is conducted to determine whether there is inequality in residual variance between one observation and another in a regression model. If the residual variance differs across observations, this condition is called heteroscedasticity. Conversely, if the residual variance remains constant, it is called homoscedasticity. A good regression model is one that does not experience heteroscedasticity or meets the homoscedasticity assumptions. The residual graph shows that the residuals do not cross the limits (500 and -500), indicating that the residual variances are equal. Therefore, there are no symptoms of heteroscedasticity or a heteroscedasticity test failure.

The following are the results of the heteroscedasticity test:

Table 6 Heteroscedasticity Test Results



Source: Eviews 12 Output Results

Panel Data Regression Analysis

The analytical method used in this study is panel data regression analysis. Panel data is a combination of time series and cross-section data (Basuki, 2016).

The regression equation formula is as follows:

$Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 4Z + e$

The results of the panel data regression analysis calculation can be seen as follows:

Panel Data Regression Equation:

$Y = 125.20 + 5.05X1 - 13.28X2 - 0.02X3$

Coefficient of Determination (R2) Test

Table 7 details the econometric results, revealing an Adjusted R-squared coefficient of 0.187 (13.8%). This statistical metric demonstrates that the selected independent constructs—specifically Going Concern Audit Opinions, Public Accounting Firm Reputation, and Audit Fees—jointly explain 13.8% of the fluctuations in Audit Report Lag (ARL) among the evaluated banking institutions. Consequently, extraneous factors and macro-regulatory variables excluded from this fundamental regression model drive the residual 86.2% of the ARL variance.

Table 7. Results of the Determination Coefficient Test

R-squared	0.138608
Adjusted R-squared	0.127174
S.E. of regression	23.21512
Sum squared resid	121800.8
Log likelihood	-1047.643
F-statistic	12.12202
Prob(F-statistic)	0.000000

Source: Eviews 12 Output Results

Simultaneous Significance Test (F Test)

The F test is used to simultaneously test the regression coefficient (slope) hypothesis. In other words, it is used to ensure whether the selected model adequately interprets the influence of the independent variables on the dependent variables.

Table 8. F Test Results

R-squared	0.138608
Adjusted R-squared	0.127174
S.E. of regression	23.21512
Sum squared resid	121800.8
Log likelihood	-1047.643
F-statistic	12.12202
Prob(F-statistic)	0.000000

Source: processed data (2026)

Based on Table 9 above, the following explanation can be obtained:

The test results obtained a significance value of 0.0000 <0.05 for the OAGC, RKAP, and audit fee variables. Therefore, it can be concluded that the independent variables simultaneously have a significant influence on the dependent variable.

t-Test

According to Ghozali (2018), the t-statistical test essentially indicates the extent to which an individual independent variable explains the dependent variable.

Table 9. Individual Parameter Significance Test (t-Statistical Test)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	125.2079	19.57306	6.396948	0.0000
X1	5.049762	5.345040	0.944757	0.3458
X2	-13.27673	3.286582	-4.039676	0.0001
X3	-0.024617	0.009190	-2.678519	0.0079

Source: processed data (2026)

The Effect of Going Concern Audit Opinions on Audit Report Lag

Based on the data processing results, the OAGC variable shows a coefficient of -25.049762 with a probability value of 0.3458, which is above the 0.05 significance level. Therefore, it can be concluded that OAGC does not have a significant effect on ARL. This finding indicates that both companies with high and low going concern audit opinions are still able to submit their financial reports on time in accordance with applicable reporting requirements. Therefore, the hypothesis is rejected.

This result aligns with research by Anjani et al.(2020), which also found that OAGC does not affect ARL. However, this finding is inconsistent with Handoyo & Hasanah (2017), who stated that OAGC actually affects ARL. Companies granted OAGC have a longer audit process than companies without OAGC. Companies with high OAGC tend to complete audits more quickly, while low OAGC concerns can extend audit duration.

The Effect of Public Accounting Firm Reputation on Audit Report Lag

The analysis results show that the RKAP variable has a coefficient of -13.27673 with a probability value of 0.0001, which is below the significance level of 0.05. Therefore, the reputation of the public accounting firm is confirmed to have an effect on the ARL, and the hypothesis is accepted. This finding is consistent with research by Dwi Rizkyta & Yasin (2024) and Perdana, (2023), which showed that public accounting firm reputation negatively influences ARL, meaning that the better the RKAP, the shorter the audit completion time.

Conversely, this study's findings contradict those of Dewi & Putra (2025), who stated that the RKAP has no significant effect because both Big Four and non-Big Four public accounting firms adhere to professional principles and auditing standards that must be met during the audit process and strive to conduct audits optimally and efficiently to maintain their respective credibility and reputations, thus minimizing audit time.

The Effect of Audit Fees on Audit Report Lag

The analysis results show that the audit fee variable has a coefficient of -0.024617 with a probability value of 0.0079, which is also below the 0.05 significance level. Therefore, audit fees are found to have an effect on ARL, and the hypothesis is accepted. This finding is consistent with research by

Pakpahan & Surya Abbas (2025) that an agreement on audit fees is expected to encourage auditors to complete their work on time without compromising the quality of audit results.

Conversely, the results of this study contradict those of Malau et al., (2024) andSari (2021) who stated that audit fees do not have a significant impact because the amount of audit fees is primarily influenced by the negotiation process between the client and the auditor, rather than solely by the auditor's additional efforts to expedite audit completion. Furthermore, there are currently no standard provisions specifically governing the amount of audit fees, so their determination is still highly dependent on the agreement between the public accounting firm (KAP) and the client. Therefore, a high audit fee does not necessarily guarantee a shorter ARL

Conclusion

Drawing upon empirical analyses and rigorous verification protocols conducted through EViews 12, this research establishes three primary conclusions concerning the drivers of Audit Report Lag (ARL) among publicly traded banks in Indonesia from 2021 to 2025.

First, Going Concern Audit Opinions (OAGC) fail to significantly influence ARL. This statistical outcome demonstrates that a bank's financial distress level—whether it exhibits severe instability or secures a clean going-concern evaluation—neither expedites nor prolongs the independent auditor's reporting timeline.

Second, Public Accounting Firm Reputation (RKAP) imposes a substantial negative impact on ARL. This compelling econometric evidence confirms that banking institutions employing top-tier "Big Four" auditing services achieve considerably faster audit completions. These elite firms deploy extensive technical infrastructure, automated auditing frameworks, and massive personnel capacities to actively hasten the fieldwork phase. Consequently, they guarantee rapid report delivery to protect their clients' market reputation.

Third, Audit Fees act as a significant and direct determinant of ARL.

When banks invest heavily in professional audit compensation, they provide auditors with powerful operational incentives to optimize resource allocation and enhance procedural efficiency. This financial commitment dynamically compresses the reporting timeframe while strictly maintaining the integrity and quality of the final audit deliverables.

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Conflicts Of Interest

The authors declare no conflict of interest. The funders had no role in the design of the study; in the collection, analyses, or interpretation of data; in the writing of the manuscript, or in the decision to publish the results.

Use Of Artificial Intelligence (AI)

The authors transparently disclose the use of AI Tool exclusively for the purpose of linguistic editing and grammatical refinement of the original draft. The authors maintain full responsibility for the manuscript's substantive content, data

integrity, andfinal scientific conclusions.sion to publish the results.

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