

The Influence of Auditor Reputation, Firm Size, and Audit Delay on Financial Report Integrity

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Abstract

Purpose: This study aims to analyze the effect of auditor reputation, firm size, and audit delay on the integrity of financial statements of companies listed in the LQ45 Index on the Indonesia Stock Exchange (IDX) during 2020–2023.

Methodology/Approach: A quantitative approach was employed, utilizing secondary data from annual reports of LQ45 companies between 2020 and 2023. The sample, selected through purposive sampling, consisted of 41 companies (164 observations). Data analysis was conducted using multiple linear regression with classical assumption tests, using SPSS (version 27).

Results/Findings: The results reveal that auditor reputation and firm size have a positive and significant impact on the integrity of financial statements, while audit delay has a negative and significant effect. Companies audited by reputable firms and those with larger assets tend to produce more reliable financial statements. In contrast, longer audit delays reduce the integrity of reports. Collectively, the three variables significantly influence financial statement integrity.

Conclusions: The study concludes that auditor reputation and firm size positively affect the integrity of financial statements, while audit delay negatively impacts it. Companies with reputable auditors and larger sizes are more likely to produce trustworthy financial reports. These findings emphasize the importance of corporate governance and audit quality in ensuring financial transparency.

Limitations: This study is limited to companies listed in the LQ45 index, using secondary data from 2020–2023, limiting generalizability.

Contributions: The study provides empirical evidence on factors affecting financial statement integrity and offers insights for regulators, auditors, and investors to enhance reporting transparency.

Keywords: *Audit Delay, Auditor Reputation, Financial Report Integrity, Firm Size, LQ45*

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1. Introduction

Financial statements are one of the main sources of information used by internal and external stakeholders to assess a company's financial performance and position. These statements must be prepared accurately, relevant, and timely. According to [Yudiawan, Kepramareni, and Pradnyawati \(2022\)](#), the *Otoritas Jasa Keuangan (OJK)* through POJK No. 29/POJK.04/2016 requires public companies to submit their annual financial reports no later than 120 days after the end of the fiscal year. Financial statements are a form of management responsibility to shareholders and other stakeholders regarding the company's performance and financial position.

These reports are prepared based on generally accepted accounting principles and must be audited by an independent auditor to ensure the accuracy and reliability of the information presented. According to [Selviana and Wenny \(2021\)](#), the integrity of financial statements is defined as the honesty and accuracy of the information presented in the audited financial report. A report with high integrity reflects that its preparation was done without manipulation and in accordance with the applicable accounting principles and audit standards. Financial statements, which should serve as a reference for stakeholders to make decisions, have been manipulated and are no longer accurate. There have been cases of a lack of integrity in financial statements, particularly for companies listed on the Indonesia Stock Exchange (IDX). One case occurred in 2023, as reported by Kompas.com, where two state-owned enterprises or *Badan Usaha Milik Negara (BUMN)*, PT Waskita Karya (Persero) Tbk and PT Wijaya Karya Tbk, were suspected of manipulating their financial statements, leading to the IDX summoning these two BUMN issuers to provide explanations. Due to the LQ45 group, which consists of companies with high liquidity and market capitalization, the demand for the integrity of financial statements has increased, along with rising public expectations for transparency and accountability.

According to [Suwaldiman and Rheina \(2023\)](#), auditor reputation is a frequently associated factor. Auditors with a high reputation, especially those belonging to the Big Four group, are believed to provide assurance of the reliability of financial statements because of their better competence and independence. [Qooyimah, Kholmi, and Harventy \(2015\)](#) found that company size is an interesting variable to study. Company size is often associated with operational complexity and available resources, which can ultimately affect the financial reporting process. Audit delay is the period between the closing date and the date of the independent audit report, and if it is too long, it can reduce the relevance of the information and raise doubts about the integrity of the financial statements. A real case that demonstrates the importance of this issue occurred with PT Sri Rejeki Isman Tbk. (SRIL) which was removed from the LQ45 index because of a delay in submitting its 2021 financial report.

Previous studies have shown varying results for the same. [Tsaqif, Kuntadi, and Pramukty \(2024\)](#) and [Primita and Rolanda \(2024\)](#) found that auditor reputation does not significantly affect audit delay in LQ45 companies. Meanwhile, [Yudiawan et al. \(2022\)](#) showed that audit delay has a positive impact but insignificant effect on the integrity of financial statements, and that company size has a negative effect on the integrity of financial statements. [Indreswari and Erinos \(2023\)](#) also highlighted that the reputation of the public accounting firm or *Kantor Akuntan Publik (KAP)* can affect audit delay, but the results vary depending on the company's condition and the research period.

Therefore, this study, titled "The Influence of Auditor Reputation, Firm Size, and Audit Delay on Financial Report Integrity" is expected to provide empirical contributions to the development of accounting literature and serve as a reference for company management, auditors, and regulators in improving the integrity of financial statements in Indonesia's capital market. By highlighting the importance of auditor reputation and firm size, as well as the negative impact of audit delay, this research can help inform policies and best practices that enhance transparency and reliability in financial reporting. Furthermore, the findings may offer valuable insights for stakeholders looking to strengthen corporate governance and audit quality in the Indonesian market. The results can also serve as a foundation for further research in the field of financial reporting, particularly in emerging markets like Indonesia. Additionally, it is anticipated that the study's findings will encourage greater accountability among companies, auditors, and regulators, contributing to the overall growth and stability of the country's financial system.

2. Literature Review and Hypotheses Development

2.1 Signalling Theory

In this study, the theory used and believed to be related to audit delay is the signaling theory, which explains how a company should signal to financial statement users. These signals are in the form of information about the company's condition provided to both internal and external parties interested in the information. According to [Suwardjono \(2005\)](#), signals can also be conveyed through the disclosure of accounting and non-accounting information, such as financial statements, reports on what management has done to fulfill owners' desires, or even promotions and other information.

2.2 Agency Theory

[Jensen and Meckling \(2019\)](#) introduced agency theory, which states that the relationship between the principal (owner) and agent (manager) has the potential to create conflicts of interest. The principal desires an increase in company value and accurate reports, whereas the agent may have different personal interests. External auditors bridge this gap by conducting independent examinations. According to [Hutabarat and Sinaga \(2023\)](#), audit reports presented in a timely manner ensure accountability and reduce the risk of agency problems. In the context of audit delay, the longer the time taken by the auditor, the more it raises suspicions about potential conflicts or issues in financial reporting.

2.3 Dependent Variable (Financial Statement Integrity)

Financial statement integrity refers to the condition in which the information in the financial statements is presented fairly, honestly, and without bias, reflecting the true condition of the company without any manipulation of accounting data. The principle of financial statement integrity states that financial statements must be prepared with neutrality and honesty and reflect the actual condition of the company ([Nurbaiti, Lestari, & Thayeb, 2021](#)). Management is responsible for preparing financial statements that record the performance and financial position of the company over a specific accounting period. According to [Fajar and Nurbaiti \(2020\)](#) and [Handayani and Aulia \(2024\)](#), to be reliable, financial statements must be prepared with high integrity, characterized by relevant, reliable, neutral, understandable, and complete presentation in accordance with PSAK No. 1. According to [Sandra and Eny \(2025\)](#), financial statement integrity can be projected through accounting conservatism, which refers to the company's tendency to present the report cautiously (understate) to minimize the risk of overstating profits (reporting higher profits).

2.4 Independent Variables

2.4.1 Auditor Reputation

Auditor reputation refers to the level of trust that the public and stakeholders have in the quality and credibility of the auditor's work in auditing financial statements. This reputation is usually attached to the public accounting firm that conducts the audit and becomes an indicator of the audit quality produced by the firm. Auditors with good reputations are considered to have high competence, integrity, and independence in performing their duties. In the studies conducted by [Luluk, Amin, and Junaidi \(2020\)](#) and [Musdjalifah, Kalbuana, and Wangsih \(2024\)](#), auditor reputation can be determined by considering the size of the audit firm responsible for examining the annual financial statements. This factor often depends on whether the Public Accounting Firm is affiliated with a renowned "Big Four" firm. When an auditor works for a highly reputable Public Accounting Firm, they are generally assumed to have a high reputation. According to [Edelweis \(2018\)](#), this is primarily because reputable Public Accounting Firms are expected to conduct audits efficiently and have greater flexibility in delivering audits within the specified timeframe.

2.4.2 Firm Size

Firm size refers to the scale or size of a company, typically measured by its total assets, sales, equity, or market capitalization. Firm size reflects the capacity and resources a company has to carry out its business activities. Firm size is suspected to influence the integrity of financial statements because, according to [Nurbaiti et al. \(2021\)](#), the public is more likely to show interest in presenting good financial conditions transparently and accurately if the company is large. In general, firms are classified into three categories based on their size: large, medium-sized, and small firms.

2.4.3 Audit Delay

According to [Dyer and McHugh \(1975\)](#), audit delay is the time interval between the financial year-end and the signing of the audit opinion on the financial statements. Timely financial audit reports are crucial, especially for public companies that use capital markets as funding sources. In performing an audit, auditors typically make a time budget plan that sets guidelines for the amount of time required for each audit activity. This plan serves as a guide, but it is not absolute; if auditors deviate from the audit program due to certain conditions, they may be forced to deviate from the scheduled or targeted time.

2.5 Relationship Between Variables

2.5.1 The Effect of Auditor Reputation on Financial Statement Integrity

Auditor reputation, often measured through affiliation with large public accounting firms, such as the Big Four, is considered to have a positive effect on financial statement integrity. This is because auditors with a high reputation tend to have better competence and independence in performing audits, which helps improve the quality and reliability of the company's financial statements. According to [Christiana, Widaryanti, and Luhglatno \(2021\)](#), public accounting firms with a good reputation are considered to have the necessary quality to perform their function as an independent party to declare the fairness/unfairness of their clients' financial statements. Audits conducted in accordance with applicable audit standards reduce the likelihood of fraud in financial statement audits and increase the credibility of financial statements. Thus, the first hypothesis is:

H₁: Auditor reputation positively affects the integrity of financial statements

2.5.2 The Effect of Company Size on Financial Statement Integrity

According to [Yudiawan et al. \(2022\)](#), larger companies tend to have management that is more aware of the importance of providing accurate and honest information to stakeholders. Larger companies are also more cautious when reporting their financials because of greater public attention ([Aprilia & Sulindawati, 2022](#)). The relationship between the agent and the principal, where the principal gives orders to the agent or company management to run the company on behalf of the principal, can become a potential source of conflict. Agents with more information and a better understanding of the company's performance system may exploit this to their personal advantage, such as by manipulating financial reports, leading to information asymmetry. These results align with those of [Saad and Abdillah \(2019\)](#); [Winasis, Guritno, and Wijaya \(2020\)](#); [Aprilia and Sulindawati \(2022\)](#) who found that company size positively and significantly affects the integrity of financial statements. Thus, the second hypothesis can be formulated as follows:

H₂: Company size positively affects the integrity of financial statements

2.5.3 The Effect of Audit Delay on Financial Statement Integrity

According to [Yudiawan et al. \(2022\)](#), audit report lag or audit delay is closely related to the relevance of financial statements, as financial reports are considered relevant when presented in a timely manner and can be trusted. Therefore, audit report lag can affect investors' confidence in the integrity of financial statements. While delays in issuing audit reports extend the audit report lag, they also give the company an opportunity to produce more credible financial reports, which investors desire ([Louw & Indah, 2024](#)). Thus, the third hypothesis is:

H₃: Audit delay negatively affects the integrity of financial statements

2.5.4 The Simultaneous Effect of Auditor Reputation, Company Size, and Audit Delay on Financial Statement Integrity

Based on the explanations above regarding the effects of auditor reputation, company size, and audit delay on the integrity of financial statements, the researcher proposes a hypothesis assuming that all three variables collectively affect financial statement integrity. Therefore, the fourth hypothesis is:

H₄: Auditor reputation, company size, and audit delay simultaneously affect the integrity of financial statements

3. Methodology

This study uses a quantitative approach with an associative causal research type to test the effect of auditor reputation, company size, and audit delay on the integrity of financial statements in LQ45 companies listed on the Indonesia Stock Exchange (IDX) during the 2020-2023 period. The population of this study consists of all companies included in the LQ45 index on the Indonesia Stock Exchange (IDX). The sample was selected using purposive sampling. The criteria for the sample in this study were as follows:

- a. LQ45 companies that have been consistently listed on the IDX during the 2020-2023 period.
- b. LQ45 companies that published complete annual reports during the 2020-2023 period.

3.1 Operational Variables of the Study

Table 1. Operational variables

Variables	Measurement	Scale	Reference
Financial Statement Integrity	$= \frac{NI + DEP - CFO}{TA} X - 1$	Ratio	(Sandra & Eny, 2025)
Auditor Reputation	Dummy 1: Audited by Big Four KAPCONACC Dummy 0: Audited by Non-Big Four KAP	Dummy	(Finsensia & Munandar, 2022)
Company Size	Company Size = Ln (Total Company Assets)	Ratio	(Munawir, 1977)
Audit Delay	Audit Delay = N (Closing date - Date the audit report is signed)	Ratio	(Pratiwi & Anggraini, 2018)

3.2 Data Analysis Technique

The data analysis technique used a quantitative approach with the assistance of SPSS version 27. The analysis began with descriptive statistical tests to provide an overview of the data, followed by classical assumption tests, including normality, multicollinearity, autocorrelation, and heteroscedasticity tests, to ensure that the regression model was suitable for use. Next, multiple linear regression is used to test the influence of Public Accounting Firm size, profitability, and solvency on audit delay. The t-test was used to examine the partial effect of each variable, while the F-test was conducted to assess the simultaneous effect. Meanwhile, the coefficient of determination (R^2) test is used to determine the extent to which the independent variables can explain the variation in the dependent variable in this study

4. Result and Discussion

4.1 Descriptive Statistic

According to [I Ghozali \(2018\)](#), descriptive analysis is used to describe the data, making the information clearer to the reader. Table 1 shows the results of this analysis, including the minimum, maximum, mean, and standard deviation values. In this study, the independent variables are auditor reputation (X_1), company size (X_2), and audit delay (X_3), while the dependent variable is the integrity of financial statements (Y).

Table 2. Descriptive statistics analysis result

	Descriptive Statistics				
	N	Minimum	Maximum	Mean	Std. Deviation
Auditor Reputation	164	0	1	.88	.328
Company Size	164	28.41	35.32	31.8530	1.46686
Audit delay	164	17	160	70.43	27.174
Financial Statement Integrity	164	-.73498	.22477	-.2402799	.22053425
Valid N (listwise)	164				

4.2 Classical Assumption Test

4.2.1 Normality Test

According to [I Ghozali \(2018\)](#), the purpose of the normality test is to examine whether the disturbance or residual variables have a normal distribution in the regression models. The normality test can be conducted using the One-Sample Kolmogorov-Smirnov (K-S) statistical test. Data were considered normally distributed if the asymptotic significance value was greater than 0.05.

Table 3. Results of the normality test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		164
Normal Parameters ^{a,b}	Mean	.0000000

	Std. Deviation	.20542039	
Most Extreme Differences	Absolute	.051	
	Positive	.044	
	Negative	-.051	
Test Statistic		.051	
Asymp. Sig. (2-tailed) ^c		.200 ^d	
Monte Carlo Sig. (2-tailed) ^e	Sig.	.388	
	99% Confidence Interval	Lower Bound	.375
		Upper Bound	.400

- a. The test distribution was normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is the lower bound of the true significance.
- e. Lilliefors' method was based on 10000 Monte Carlo samples with a starting seed of 2000000.

Based on Table 3, the obtained value is 0.200, which is above the 0.05 threshold. This indicates that the data were normally distributed and met the normality assumption.

4.2.2 Multicollinearity Test

According to [I Ghozali \(2018\)](#), the purpose of the multicollinearity test is to ensure that there is no high correlation among the independent variables in the regression model. If the tolerance value is greater than 0.10 and the Variance Inflation Factor (VIF) value is less than 10, it can be concluded that the regression model is free from multicollinearity issues.

Table 4. Multicollinearity test results

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Auditor Reputation	.940	1.063
	Company Size	.840	1.190
	Audit delay	.865	1.156

- a. Dependent Variable: Financial Statement Integrity

Table 4 shows that the values of all independent variables have a tolerance greater than 0.10, and the VIF values are all below 10. Therefore, it can be concluded that there is no multicollinearity.

4.2.3 Autocorrelation Test

According to [I Ghozali \(2018\)](#), the purpose of the autocorrelation test is to examine whether there is a correlation between the disturbance error at time t and the error at time t-1 (the previous period) in a linear regression model. A good regression model is free from autocorrelation.

Table 5. Autocorrelation test results

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.364 ^a	.132	.116	.20733726	.612

- a. Predictors: (Constant), Audit delay, Auditor Reputation, Company Size
- b. Dependent Variable: Financial Statement Integrity

Based on the Durbin-Watson (DW) test results in Table 5, the value obtained is 0.612, which indicates that autocorrelation is not present.

4.2.4 Heteroscedasticity Test

The purpose of the heteroscedasticity test is to examine whether there is an unequal variance of residuals between observations in the regression model. If the p-value is greater than 0.05, it can be concluded that there is no heteroscedasticity (Alfrida, Yuniarti, & Mareta, 2025).

Tabel 6. Heteroscedasticity test results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3.165	4.191		-.755	.460
	Auditor Reputation	-.294	.579	-.137	-.508	.618
	Company Size	.130	.130	.348	.998	.332
	Audit delay	-.002	.004	-.170	-.564	.580

a. Dependent Variable: ABS_RES6

Based on the results of the Glejser test in Table 6, the Auditor Reputation variable has a significance value of 0.618, which is greater than 0.05; therefore, it can be concluded that there is no heteroscedasticity. The Company Size variable has a significance value of 0.332, which is greater than 0.05; therefore, it can also be concluded that there is no heteroscedasticity. The Audit Delay variable has a significance value of 0.580, which is greater than 0.05, meaning there is no heteroscedasticity.

4.3 Data Analysis Test

4.3.1 Multiple Linear Regression Analysis

According to Sugiyono (2021), multiple linear regression analysis was used in this study to test the effect of the relationship between one dependent variable and several independent variables. The regression test in this study was as follows:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \varepsilon \quad (1)$$

Tabel 7. Results of multiple linear regression analysis

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.508	.397		-3.796	.000
	Auditor Reputation	.117	.051	.175	2.298	.023
	Company Size	.038	.012	.251	3.122	.002
	Audit delay	-.001	.001	-.063	-.798	.426

a. Dependent Variable: Financial Statement Integrity

4.3.2 Partial Test (T)

According to Imam Ghozali (2021), the partial T-Test is used to determine whether an independent variable affects the dependent variable, assuming that other independent variables remain constant. If the t-significance value is less than 0.05, then the independent variable has an individual effect on the dependent variable.

Table 8. Results of t-test

Coefficients ^a				
Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.

		B	Std. Error	Beta		
1	(Constant)	-1.508	.397		-3.796	.000
	Auditor Reputation	.117	.051	.175	2.298	.023
	Company Size	.038	.012	.251	3.122	.002
	Audit delay	-.001	.001	-.063	-1.798	.426

a. Dependent Variable: Financial Statement Integrity

4.3.3 Simultaneous Test (F)

According to [Imam Ghozali \(2021\)](#), the simultaneous test (F-test) can be conducted by examining the significance value in the regression output. If the F-significance value is less than 0.05, then all independent variables have a simultaneous effect on the dependent variable.

Table 9. Results of the F-test

ANOVA^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1.049	3	.350	8.137	<.001 ^b
	Residual	6.878	160	.043		
	Total	7.928	163			

a. Dependent Variable: Financial Statement Integrity

b. Predictors: (Constant), Audit delay, Auditor Reputation, Company Size

4.3.4 Coefficient of Determination (R²) Test

According to [Imam Ghozali \(2021\)](#), the coefficient of determination test is used to measure how well a model explains the variation in the dependent variable. The value of R² ranges between zero and one.

Table 10. Results of the coefficient of determination test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.364 ^a	.132	.116	.20733726

a. Predictors: (Constant), Audit delay, Auditor Reputation, Company Size

5. Conclusions

5.1 Conclusion

This study concludes that auditor reputation and company size have significant positive effects on the integrity of financial statements, while audit delay has a significant negative effect. Simultaneously, auditor reputation, company size, and audit delay significantly affect the integrity of financial statements in LQ45 companies listed on the IDX during the 2020–2023 period. These findings underscore the importance of auditor reputation and firm size in ensuring the reliability of financial reporting, while highlighting the negative implications of audit delays on financial statement integrity. This indicates that companies audited by reputable auditors and those with larger sizes are more likely to produce reliable and trustworthy financial reports. On the other hand, delays in the audit process tend to diminish the quality and reliability of the financial statements, stressing the need for timely audits to ensure transparency and accuracy in financial reporting.

5.2 Research Limitations

This study is limited to the sample of companies in the LQ45 index during the 2020–2023 period. The analysis only considers three independent variables, which account for 11.6% of the variance in financial statement integrity. Therefore, the findings are not fully generalizable to other sectors or contexts. Additionally, the study focuses solely on companies listed in the LQ45 index, which may not fully represent the broader range of firms in Indonesia. The use of a limited sample size and a specific period may also influence the applicability of the findings to other time frames or market conditions.

5.3 Suggestions and Directions for Future Research

Based on the results of this study, it is recommended that future research consider adding other variables, such as profitability, leverage, institutional ownership, and corporate governance, to further explore their impact on the integrity of financial statements. Expanding the scope to include other industries and a larger sample size could provide a more comprehensive understanding of the factors influencing financial statement integrity. Future studies may also explore the potential interaction between these variables and other external factors that might affect financial reporting quality, such as regulatory changes, market conditions, or technological advancements.

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Author Contributions

RR was responsible for the conceptualization, data collection, and analysis of the study. RR also contributed to the drafting, revision, and final approval of the manuscript. ER played a key role in the literature review, hypothesis development, and manuscript drafting. ER also assisted in the data analysis and participated in the revision of the final manuscript. RR provided essential support in data analysis, methodology, and statistical procedures

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