

# THE EFFECT OF AUDIT TERM, COMPANY SIZE, AND AUDIT DELAY ON AUDIT QUALITY IN COMPANIES

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## Abstract

*The purpose of this study is to investigate mining companies listed on the Indonesia Stock Exchange that are engaged in the coal subsector and to identify the factors that influence audit quality, audit delay, company size, and audit duration. This research collects quantitative data from 18 IDX enterprises using a purposive sampling technique. Thirteen of these businesses submitted 65 financial reports that were considered complete for the years 2019–2023. We used SPSS 27 to extract and analyze the data from the documents. Audit tenure and company size do not significantly affect audit quality ( $p > 0.05$  and  $p > 0.935$ , respectively), but audit delay does have a substantial influence ( $p < 0.05$ ), as can be shown from the data. The simultaneous impact of audit tenure, firm size, and audit delay on audit quality is statistically significant ( $p = 0.003$ ,  $< 0.05$ ). Only coal subsector mining companies registered on the IDX will be included in this study. The key takeaway from this research is an improved understanding of the relationships between audit quality, audit delay, company size, and audit duration*

**Keywords:** Audit Tenure; Firm Size; Audit Delay; Audit Quality

## Abstrak

*Tujuan dari penelitian ini adalah untuk menyelidiki perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia yang bergerak di subsektor batubara dan untuk mengidentifikasi faktor-faktor yang mempengaruhi kualitas audit, audit delay, ukuran perusahaan, dan durasi audit. Penelitian ini mengumpulkan data kuantitatif dari 18 perusahaan BEI dengan menggunakan teknik purposive sampling. Tiga belas dari bisnis ini menyampaikan 65 laporan keuangan yang dianggap lengkap untuk tahun 2019–2023. Kami menggunakan SPSS 27 untuk mengekstrak dan menganalisis data dari dokumen. Audit tenure dan ukuran perusahaan tidak secara signifikan mempengaruhi kualitas audit (masing-masing  $p > 0,05$  dan  $p > 0,935$ ), tetapi audit delay memiliki pengaruh yang substansial ( $p < 0,05$ ), seperti yang dapat ditunjukkan dari data. Dampak simultan dari audit tenure, ukuran perusahaan, dan audit delay terhadap kualitas audit secara statistik signifikan ( $p = 0,003$ ,  $< 0,05$ ). Hanya perusahaan pertambangan subsektor batubara yang terdaftar di BEI yang akan dimasukkan dalam penelitian ini. Hal utama yang dapat diperoleh dari penelitian ini adalah peningkatan pemahaman tentang hubungan antara kualitas audit, penundaan audit, ukuran perusahaan, dan durasi audit.*

**Kata kunci:** Audit Tenure; Ukuran perusahaan; Audit Delay; Kualitas Audit

## INTRODUCTION

Companies in Indonesia currently operate in various sectors, therefore, along with the increasing competition, companies must follow the flow of change, so that companies are required to have high competitiveness and hope that their companies will go public. Along with the desire of companies, they are required to provide quality financial reports. So that it becomes the basis for assessment for auditors. According to Jailani & Safitri, (2020) According to the principles explained in the Ethics of Public Accounting Profession and Auditing Standards, an auditor is someone who checks the accuracy of

financial statements. Accountants' financial statements must comply with PSAK standards to reduce the level of risk associated with inaccurate or misguided information that can be used to make better judgments..

Quality financial reports can guarantee that there is no fraud or material misstatement that can help benefit the company's financial statements to describe the actual situation so as to create more accurate and reliable information. Audit quality can affect the risk of information in reporting audits, so that decisions can be used both internally and externally because of that, public accounting services are needed which will affect the quality of the audit report. In general, audit firms with solid reputations and high audit quality make more money than assurance firms and are better able to keep their recognized qualifications up to date. As a result, public accounting firms (KAP) work hard to keep their quality up to date so that their clients continue to trust them (Septiana & Abdul Aris, 2023).

Several cases of fraud that occurred in mining companies in Indonesia have been reported to the Indonesia Stock Exchange and OJK regarding several incidents of fraud that occurred in mining business actors in Indonesia. Examples of data manipulation, embezzlement, and false disclosure issues intended to manipulate asset values, increase resource prices, and exaggerate the value of paid-in capital (Septriani & Handayani, 2018). Currently, many cases involving auditor ethics in the audit process on the company's financial statements have resulted in a decrease in the quality of audit results due to fraud committed by external auditors and their clients. For example, in the company PT. Garda Tujuh Buana Tbk (GTBO) There were indications that it was not appropriate to falsify financial statements in the company's 2012 financial statements. The company and Agrocom signed a contract giving Agrocom the sole right to market 10 million metric tons of coal. The agreement had three stages and the contract value was \$ 250 million USD or IDR 2.4 trillion. However, the company never asked to send coal from Agrocom during its growth. In 2013, there was a party clarifying that the cancellation of the agreement, the sale of marketing rights was sold for IDR 711.5 billion (Nabhani, 2023). Based on the fraud that occurred, it shows that financial fraud is still happening today. As a result, doubts arise that will have an impact on public perception, especially among consumers of financial reports who really expect high quality financial audit reports. Therefore, information with high quality audits is needed in financial reports to ensure that users are not misled. Several factors can affect audit quality, namely, audit tenor, company size, and audit delay.

For starters, audit tenure the length of time an auditor works with a client firm to complete an audit affects audit quality. Concerns about the lack of disclosure of a company's inability to maintain business continuity may arise due to the length of time the partnership has been in place. The government has set a maximum tenure of 5 years for public auditors based on Regulation Number 20 of 2015. To prevent disputes that may arise from working consistently with the same audit firm, this gives companies the option to change auditors. According to Hasanah and Putri (2018), audit tenure improves audit quality, but according to Cahyadi (2022), audit tenure decreases audit quality..

The next factor that can affect audit quality is the size of the organization. The size of the organization, namely the size of the organization, can be measured by the number of assets, the amount of profit, total sales, and so on. A company that has more assets can make better investments and meet the demand for its products. To ensure high-quality audits, large firms often choose auditors who are independent, experienced, and extraordinary. The larger the organization, the more investors will invest in the organization. According to the research results of Hasanah & Putri, (2018), the size of the organization has a significant positive effect on audit quality. Meanwhile, in the research of Cahyadi (2022), it reduces audit accuracy.

Second, audit quality can be affected by audit delay. Audit delay refers to the time required for the auditor to complete the independent audit report. The length of the audit can be estimated from the time required to prepare the company's financial statements to the audit date, which is detailed in the independent audit report Handayani et al. (2022). When completing an audit, the auditor is required to produce an accurate and superior audit report. For an auditor in carrying out the audit process, efficiency shows his level of professionalism. This will also allow the company to publish financial audit reports to the public and Bapepam-LK can approve the audit report more quickly. According to the results of Cahyadi's research (2022), audit delays have an effect on audit quality. However, according to (Daviena and Lia, 2023), audit delays have a negative effect on audit quality. The main objective of this study is to find out how audit period, company size, and audit delay affect audit quality. For the years 2019 to 2023. In order for investors to use the findings of this study as a reference, this study examines the

elements that affect audit quality, including how often auditors are changed, company size, and how quickly the audit report is submitted. High audit quality is achieved when these parameters are met.

## METHOD

Using a quantitative approach, this paper examines 18 companies from the coal subsector that have gone public and are traded on the IDX. By utilizing a purposive selection technique, this study takes into account thirteen companies that have disclosed audited financial statements and annual reports published on the IDX from 2019 to 2023.

Secondary data, provided statistically and with quantitative techniques, covers most of the data set of this study. In this case, the data in question is sourced from the 2019–2023 annual reports. Information is collected through examining documents kept by the company or taken from sources provided by the Indonesia Stock Exchange (<https://www.idx.co.id/>). The dependent variables of this study are equipped with dummy variables and evaluated using a nominal scale. In many methods, scales are used to categorize people according to important research criteria (Sudana & Setianto, 2018). Nominal scales are used for the purpose of measuring audit tenure, company size, audit quality, and audit delays. Nominal scales allow researchers to categorize responses based on established standards..

According to Tadiantong (2022), Good audit quality is determined by how well the auditor can find and reveal major misstatements in the financial statements. First, KAP Purwanto, Sarwoko & Sandjaja representing Ernst & Young (EY); second, KAP Osman Bing Satrio & Rekan representing Deloitte Touche Tohmatsu; third, Klynveld Peat Marwick Goerdeler (KPMG) in collaboration with KAP Siddharta & Widjaja; and finally, KAP Tanuredja, Wibisana & Rekan representing Price waterhouse Coopers (PwC). In Indonesia, all three are Big Four auditors. A special formula can be used to determine audit quality by considering several aspects of the audit implementation. Audit Quality = *Variabel dummy yang KAP Big4* are 1 *KAP Non-Big4* are 0

The duration of the audit assignment or the amount of time the auditor regularly performs audits on behalf of the client is used as an input in the following calculation to calculate the audit period (Effendi & Ulhaq, 2021) :

*Audit Tenure = calculate the number of years of engagement between the sample company and the auditor*

The size of a corporation can be determined by dividing its total assets by the number of assets calculated by taking the logarithm of those assets, as stated by Riana (2020):

*Company Size = Ln (Log Natural) x Total Asset*

If the auditor takes too long to complete his work on the audit report, it will cause an audit delay, namely the period between the end of December when the company's financial report is issued until the date the auditor's report is issued (Yanthi, 2020).

*Audit Delay = Audit Report Date – Financial Report Date*

## RESULT AND DISCUSSION

### Descriptive Statistical

Statistics is a way of studying data by describing or showing the data as it is, without trying to provide social or generalizable implications. This statistic evaluates the minimum, maximum, average (mean), and standard deviation values of each variable to characterize the data (Sugiyono, 2022).

Table 1 : Output Descriptive Statistical Test

|                    | N  | Minimum | Maximum | Mean  | Std.Deviation |
|--------------------|----|---------|---------|-------|---------------|
| Audit Tenure       | 65 | 1       | 5       | 2.74  | 1.425         |
| Ukuran Perusahaan  | 65 | 19      | 31      | 21.96 | 3.427         |
| Audit Delay        | 65 | 50      | 150     | 84.42 | 25.061        |
| Kualitas Audit     | 65 | 0       | 1       | .65   | .478          |
| Valid N (listwise) | 65 |         |         |       |               |

Source : Output SPSS

The descriptive statistical tests performed for the various variables examined in this study are shown in Table 1. There are 65 observations in the data set. The Audit Tenure variable has a possible

range of values from 1 to 5, with a mean of 2.74 and a standard deviation of 1.425. With a range of 19–31, a mean of 21.96, and a standard deviation of 3.427, we have the firm size. With a range of 50–150, a mean of 84.42, and a standard deviation of 25.061, Audit Delay is a statistical measure. With a standard deviation of 0.478 and a mean of 0.65, Audit Quality ranges from 0 to 1. Reflecting the range of data examined, all of these variables show quite significant variability..

### Logistic Regression

When looking for correlations between multiple independent factors and a binary dependent variable, logistic regression testing is the way to go. Given the values of the independent variables, this procedure can estimate the probability of an event occurring. This model uses the Maximum Likelihood Estimation (MLE) approach for parameter estimation and utilizes logit or log-odds. To assess how various factors affect the probability of an event occurring, evaluation methods including goodness-of-fit tests and coefficient analysis are used. For example, to determine how audit time affects audit quality, logistic regression is a common tool for analyzing variables that influence choices or outcomes (Sudana & Setianto, 2018).

Table 2 : Output Logistic Regresion Test

|                     | Variabel          | B     | S.E.    |
|---------------------|-------------------|-------|---------|
| Step 1 <sup>a</sup> | Audit Tenure      | -.074 | .923    |
|                     | Ukuran Perusahaan | -.007 | .987    |
|                     | Audit Delay       | -.048 | .958    |
|                     | Constant          | 4.769 | 118.243 |

Source : Output SPSS

Table 2 shows the results of the logistic regression analysis, which considers the impact of many factors on the probability of an event occurring. Based on the results, there is a negative correlation between the dependent variable Audit Delay and the independent variables Audit Tenure and Company Size, as well as Audit Delay and the independent variable Audit Size. The B value recorded for Audit Tenure is -0.074, for Company Size -0.007, and for Audit Delay -0.048, indicating that an increase in these three variables tends to decrease the probability of the modeled event. In addition, the constant value recorded is 4.769, indicating the model's cutoff point when all independent variables are zero. However, it should be noted that these coefficient values need to be further tested for their statistical significance in influencing the dependent variable.

### Goodness of Fit Test

In logistic regression analysis, the fit of the model to the data is evaluated using the Goodness of Fit test. The Hosmer-Lemeshow test compares the predicted values of the model with the actual data values; this is one of the most widely used methods. In general, a model is said to be "fit" if and only if the test results indicate that the model adequately describes the data. On the other hand, the model cannot adequately capture the relationship between the current variables if its significance value is lower than 0.05 (Sudana & Setianto, 2018).

Table 3. Output Goodness of Fit Test

| Step | Chi-Square | df | Sig. |
|------|------------|----|------|
| 1    | 12.524     | 7  | .126 |

Source : Output SPSS

The Chi-Square value in the first step is 12,524 with 7 degrees of freedom (df) and a significance value (Sig.) of 0.126, according to the findings of the Goodness of Fit test given in Table 3. This logistic regression model meets the requirements for a good fit with the data, because its significance value is greater than 0.05. This indicates that the model is very suitable for the data and can describe the relationship between the variables studied, because it does not deviate far from the actual data.

### Overall Model Fit Test

To determine how well the logistic regression model represents the current data, the Overall Model Fit test is used. Here, the role of independent variables in the prediction model needs to be assessed using the logistic regression model. A low significance value (often less than 0.05) in the test results means that the model successfully explains the data. On the other hand, a larger significance value indicates that the model does not fit the data and requires further refinement or testing (Sudana & Setianto, 2018).

Table 4 : -2LL Value

| Iteration |   | -2 Log Likelihood | Coefficients Constant |
|-----------|---|-------------------|-----------------------|
| Step 0    | 1 | 86.721            | .473                  |
|           | 2 | 86.527            | .487                  |
|           | 3 | 86.527            | .487                  |

Source : Output SPSS

Table 4 shows the results of the Log Likelihood -2 test, which is used to assess the fit of the logistic regression model. The fit of the model changed with each iteration, as indicated by the Log Likelihood -2 value. The Log Likelihood -2 value was 86.721 in the first iteration, decreased to 86.527 in the second iteration, and remained at that value in the third iteration. This indicates that the model has reached convergence or a point where there is no longer a significant change in the value. The constant coefficient listed in each iteration also showed a slight increase, from 0.473 in the first iteration to 0.487 in the second and third iterations. This small change indicates that the model is stable and no further adjustments are needed after the second iteration.

Table 5 : -2LL Value of Constant and Independent Variable

| Iteration |   | Coefficients      |          |              |                   |             |
|-----------|---|-------------------|----------|--------------|-------------------|-------------|
|           |   | -2 Log Likelihood | Constant | Audit Tenure | Ukuran Perusahaan | Audit Delay |
| Step 0    | 1 | 72.678            | 3.873    | .061         | .006              | .037        |
|           | 2 | 72.424            | 4.783    | .074         | .007              | .042        |
|           | 3 | 72.356            | 4.695    | .075         | .007              | .042        |
|           | 4 | 72.356            | 4.695    | .075         | .007              | .042        |

Source ; Output SPSS

Table 5 shows the results of -2 Log Likelihood of the logistic regression model involving constant and independent variables such as Audit Tenure, Firm Size, and Audit Delay. In the first iteration, the value of -2 Log Likelihood is 72.678, with a coefficient for the constant of 3.873, while the values for the independent variables such as Audit Tenure are 0.061, Firm Size 0.006, and Audit Delay 0.037. In the second iteration, the value of -2 Log Likelihood decreases slightly to 72.424, with an increase in the coefficient of the constant to 4.783 and a slight change in the independent variables. The third iteration shows an even lower value of -2 Log Likelihood (72.356) with a constant coefficient that is almost stable at 4.695 and the values of the independent variables remain the same. The fourth iteration shows the same results as the third iteration, indicating that the model has reached convergence, and there is no significant change after that iteration.

Table 6 : Overall Model Fit

| Keterangan       | -2 Log Likelihood |
|------------------|-------------------|
| Block Number = 0 | 86.527            |
| Block Number = 1 | 72.356            |

Source : Output SPSS

To see how much the Log Likelihood -2 value changes between the two sets of models, we run an Overall Model Fit test, which we can see in Table 6. The Log Likelihood -2 value of 86.527 in the first block (Block Number = 0) indicates a baseline model without independent variables. This Log Likelihood -2 score drops to 72.356 after the second block of independent variables is included (Block Number = 1). A better fit between the model with independent variables and the data is indicated by this

decrease; that is, the model with independent variables provides a better explanation of the relationship between the variables than the original model with only constants..

### Coefficient of Determination Test

The ability of the regression model to account for the impact of independent variables on the dependent variable is evaluated using the Coefficient of Determination ( $R^2$ ) test. A higher  $R^2$  value indicates that the model provides a more satisfactory explanation of the relationship between variables, while a value close to 1 indicates the opposite. Conversely, the inadequacy of the model in explaining data variability is indicated by a low  $R^2$  value (Sudana & Setianto, 2018).

Table 7 : Output Coefficient of Determination Test

| Step | -2 Log Likelihood   | Cox & Snell R Square | Nagelkerke R Square |
|------|---------------------|----------------------|---------------------|
| 1    | 72.356 <sup>a</sup> | .217                 | .294                |

Source : Output SPSS

Looking at how well the independent variables explain the variance of the dependent variable in Table 7, which displays the results of the determination coefficient test in the logistic regression model. The results show that the model accounts for about 21.7% of the variation in the dependent variable ( $R^2$  = 0.217 for the Cox & Snell test). On the other hand, with a Nagelkerke  $R^2$  value of 0.294, the model successfully accounts for about 29.4% of the observed variability. Both Nagelkerke and Cox and Snell suggest that the model may be better at describing the data overall, but a higher Nagelkerke  $R^2$  value is more indicative of a good fit..

### Classification Matrix Test

The ability of publishers to utilize regression models to predict the success or failure of the audit quality assessment of Big 4 and Non-Big 4 KAPs is shown by the categorization matrix (Ghozali, 2018).

Table 8. Output Classification Matrix Test

| Observed |                    |               | Predicted      |    | Percentage Correct |
|----------|--------------------|---------------|----------------|----|--------------------|
|          |                    |               | Kualitas Audit |    |                    |
| Step 1   | Kualitas Audit     | KAP non Big 4 | 9              | 16 | 37.0               |
|          |                    | KAP Big 4     | 4              | 36 | 91.0               |
|          | Overall Percentage |               |                |    | 69.5               |

Source : Output SPSS

To assess how well the logistic regression model predicts audit quality using the Big 4 and non-Big 4 Public Accounting Firm (Public Accounting Firm) categorization, the results of the classification matrix test are shown in Table 8. The model is able to accurately predict 37% of non-Big 4 PAFs and 91% of Big 4 PAFs, according to the results. The overall classification accuracy for this model is 69.5%, indicating that although the model is quite good at predicting Big 4 PAFs, it may be even better for non-Big 4 PAFs.

### Hypothesis

To determine whether independent factors (such as audit duration, business size, and audit delay) affect audit quality, logistic regression hypothesis testing is used. A p-value below 0.05 indicates that these factors have a significant impact on audit quality, thus rejecting the null hypothesis (Sudana & Setianto, 2018)

Table 9 : Output Wald Test (Parsial)

| Variables in the Equation |                   |        |      |
|---------------------------|-------------------|--------|------|
|                           |                   | Wald   | Sig. |
| Step 1 <sup>a</sup>       | Audit Tenure      | .127   | .724 |
|                           | Ukuran Perusahaan | .006   | .935 |
|                           | Audit Delay       | 11.858 | .002 |
|                           | Constant          | 3.328  | .070 |

Source : Output SPSS

The significance of each variable in the logistic regression model was tested using the Wald test (Partial), the results of which are shown in Table 9. There is no statistically significant relationship between audit tenure and audit quality, as seen in the table where the Wald value is 0.127 and the p-value is 0.724. There is no statistically significant relationship between the Firm Size variable and the dependent variable; the Wald value is 0.006 and the p-value is 0.935. On the other hand, Audit Delay has a substantial impact on audit quality; the Wald value is 11.858 and the p-value is 0.002. Based on these findings, it appears that Audit Delay is the only significant variable in the model; Audit Tenure and Firm Size do not have any discernible impact on audit quality..

Table 10 : Output Wald Simultan (Omnibus Test of Model Coefficient)

| Omnibus Tests of Model Coefficients |       |            |    |      |
|-------------------------------------|-------|------------|----|------|
|                                     |       | Chi-Square | Df | Sig. |
| Step 1                              | Step  | 16.276     | 3  | .003 |
|                                     | Block | 16.276     | 3  | .003 |
|                                     | Model | 16.276     | 3  | .003 |

Source : Output SPSS

The overall significance of the model was tested using a simultaneous test (Omnibus Test of Model Coefficients), the results of which are shown in Table 10. The table data shows that with 3 degrees of freedom (df) and a p-value of 0.003, the Chi-Square values for Step, Block, and Model are 16.276 each. Overall, the logistic regression model is significantly able to predict audit quality ( $p < 0.05$ ). So, it can be said that the model we created to test the correlation between audit quality and factors such as audit tenure, firm size, and audit delay is successful..

## CONCLUSION AND RECOMMENDATION

### The Influence of Audit Tenure on Audit Quality in Companies Listed on the IDX for the 2019-2023 Period

Hypothesis 1 is rejected because the results of the research test show that audit tenure does not have a significant effect on audit quality. This is supported by a coefficient value of 0.724 which is greater than 0.05 and a t-count value (0.127) which is smaller than the t-table value (1.999623). Given that the relationship is based on a contract that is renewed every period, this rejection indicates that the length of the auditor's relationship with the KAP, which is often called audit tenure, does not affect the quality of the audit performed. In line with these findings, Agustini & Siregar (2020) found that auditor independence decreases with the length of time working with a client, which can lead to a loss of impartiality on the part of the auditor. On the other hand, the findings of this study strengthen the findings of Sinaga et al. (2021) which states that audit tenure has a negative effect on audit quality, this is contrary to research conducted by Hasanah & Putri (2018) which states that audit tenure has a positive effect on audit quality.

### The Influence of Company Size on Audit Quality in Companies Listed on the IDX for the 2019-2023 Period

With a significance value of 0.935 which is greater than 0.05 and a comparison between the t-count (0.006) and t-table (1.999623) which gives a t-count smaller than the t-table, then H2 is rejected, which indicates that company size does not have a significant effect on audit quality. This shows that audit quality is not affected by business size, which is defined as the quantity of assets, while company size affects the choice of KAP (big 4 and non-big 4 KAP). When looking for quality audit findings,

large companies often choose big 4 KAP. Although the findings of this study are consistent with the findings of Cahyadi (2022) namely that company size has a negative effect on audit quality, these findings contradict the findings of Hasanah and Putri (2018) who found the opposite..

### **The Effect of Audit Delay on Audit Quality in Companies Listed on the IDX for the 2019-2023 Period**

With a significance level of 0.003 which is smaller than 0.05, the test results show that audit delay has a significant impact on audit quality. Not only that, H3 can be accepted because the t-count value (11.858) is greater than the t-table value (1.999623). Faster audit completion is associated with higher audit quality, as seen above. Because it can attract investor interest and shorten audit delays, Big4 KAPs with solid reputations usually do not hold back from publishing audit results. On the other hand, audit delays are more common in loss-making companies because they delay the publication of financial statements. While Davina and Lia's (2023) research shows that audit delay has a negative impact on audit quality, our results are consistent with the results of Sinaga et al.'s (2021) research which shows the opposite.

### **The Influence of Audit Tenure, Company Size, and Audit Delay on Audit Quality in Companies Listed on the IDX for the 2019-2023 Period**

The F-count value of 16.276 is greater than the F-table value of 2.75548, according to the findings of the omnibus test, and the significance level is 0.003, which is smaller than 0.05. Thus, H4 is accepted, indicating that audit quality is significantly affected by audit tenure, firm size, and audit delay simultaneously. This suggests that auditor neutrality may be compromised the longer the audit relationship with the client lasts, and that larger organizations often require more KAPs to ensure audit quality. In addition, the study found that audit delay, audit duration, and firm size all have a positive impact on audit quality..

According to the data analysis, audit quality is greatly affected by audit delay, while audit period and company size are not affected. Companies can improve their audit quality by paying more attention to the efficiency of audit methods, hiring competent auditors, and reducing audit delays. Based on the results of this study, coal companies listed on the IDX should pay more attention to audit tenure so that their auditors remain independent and professional. Thus, they can conduct audits more efficiently and effectively. Another suggestion is to improve the overall audit quality. The second point is that to improve audit quality standards, businesses should hire qualified auditors according to their size and assets. Third, to improve audit quality, businesses can reduce audit delays by not reporting late. Finally, to get a more complete picture, further research should include factors such as auditor reputation and audit turnover..

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