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ANALYZE OF AUDIT DELAY WITH THE ROLES REPUTATION, FEE, TRAITS, AND TENURE AS MEDIATION

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ABSTRACT

Purpose: This study examines the effect of audit firm reputation, audit fee, and auditor characteristics including certification and gender on audit delay, with audit tenure as a mediating variable, focusing on industrial companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period.

Methodology/approach: A quantitative research design was employed using panel data regression analysis to investigate both direct and indirect relationships among the variables. The study utilized 425 firm-year observations from 85 manufacturing companies, analyzing the mediating effect of audit tenure through the Sobel test and path analysis.

Findings: The results reveal that audit firm reputation has a positive and significant effect on audit delay, indicating that reputable or Big Four–affiliated firms are associated with longer audit completion periods. In contrast, audit fee has a negative and significant effect, suggesting that higher audit fees accelerate audit completion. Auditor certification, auditor gender, and audit tenure do not have a significant direct effect on audit delay. Furthermore, audit fee significantly influences audit tenure, while audit tenure does not mediate the relationship between audit firm reputation, audit fee, and auditor certification on audit delay. However, audit tenure significantly mediates the relationship between auditor gender and audit delay.

Practical implications: These findings suggest that both institutional factors (audit firm reputation) and economic factors (audit fee) play important roles in determining audit timeliness. While reputable firms may prioritize procedural



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thoroughness, adequate audit compensation enhances efficiency. The selective mediating role of audit tenure also indicates that engagement continuity does not universally improve audit timeliness.

Originality/value: This study contributes to the audit delay literature in emerging markets by integrating firm-level and auditor-level determinants and examining audit tenure as a mediating factor, offering theoretical and managerial implications for improving audit quality and timeliness in Indonesia's manufacturing sector.

Keywords: Audit Delay; Audit Fee; Audit Firm Reputation; Audit Tenure; Certification Auditor, Gender Auditor.

ABSTRAK

Tujuan Penelitian: Penelitian ini dilakukan untuk menganalisis dampak Audit Firm Reputation (AFR), audit fee, serta karakteristik auditor yang meliputi sertifikasi serta gender terhadap keterlambatan audit dengan audit tenure berperan sebagai variabel mediasi. Studi ini difokuskan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2020–2024, mengingat sektor ini memiliki proses operasional yang kompleks yang berpotensi menimbulkan keterlambatan dalam penyelesaian audit.

Metode/Pendekatan: Penelitian ini menggunakan pendekatan kuantitatif dengan analisis regresi data panel untuk menguji hubungan langsung dan tidak langsung antarvariabel. Sampel penelitian terdiri atas 425 observasi tahun-perusahaan dari 85 perusahaan manufaktur. Uji Sobel dan analisis jalur digunakan untuk menguji peran mediasi audit tenure.

Hasil: Hasil penelitian menunjukkan bahwa reputasi kantor akuntan publik berpengaruh positif dan signifikan terhadap audit delay, yang berarti perusahaan yang diaudit oleh KAP bereputasi atau berafiliasi Big Four cenderung mengalami waktu penyelesaian audit yang lebih lama. Sebaliknya, audit fee berpengaruh negatif dan signifikan terhadap audit delay, menunjukkan bahwa semakin tinggi audit fee, semakin cepat penyelesaian audit. Sertifikasi auditor, gender auditor, dan audit tenure tidak berpengaruh signifikan secara langsung terhadap audit delay. Selain itu, audit fee berpengaruh signifikan terhadap audit tenure. Namun, audit tenure tidak memediasi pengaruh reputasi KAP, audit fee, dan sertifikasi auditor terhadap audit delay,

kecuali pada hubungan antara gender auditor dan audit delay.

Implikasi Praktik: Temuan ini menunjukkan bahwa faktor institusional dan ekonomi lebih berperan dalam menentukan ketepatan waktu audit dibandingkan karakteristik individu auditor.

Orisinalitas/Kebaharuan: Penelitian ini memberikan kontribusi terhadap literatur audit delay di pasar berkembang dengan mengintegrasikan faktor auditor dan kelembagaan serta menguji peran mediasi audit tenure dalam konteks industri manufaktur Indonesia.

Kata Kunci: Audit Delay; Audit Fee; Audit Firm Reputation; Audit Tenure; Certification Auditor, Gender Auditor.

INTRODUCTION

Timeliness in financial reporting is essential for maintaining the credibility and reliability of financial information. Nevertheless, audit delay defined as the interval between the fiscal year-end and the issuance of the independent auditor's report remains a persistent issue among manufacturing companies in Indonesia. The manufacturing sector, characterized by complex production cycles and high transaction volumes, is particularly vulnerable to extended audit completion times ([Angelina & Setiawan, 2024](#)). Empirical findings from 43 manufacturing firms during 2020–2024 show that three companies, PT Sepatu Bata Tbk, PT Century Textile Industry Tbk, and PT Mustika Ratu Tbk experienced audit delays consistently for five consecutive years. A notable case occurred in 2025 when PT Sepatu Bata Tbk failed to submit its audited financial statements on time, resulting in administrative sanctions from the Indonesia Stock Exchange (IDX). These recurring incidents indicate that audit delay represents a structural issue that may undermine reporting credibility and investor confidence.

Several factors have been recognized in previous research as potential key factors influencing audit delay, including audit firm reputation, audit fee, auditor characteristics, and audit tenure. Audit firm reputation represents the perceived credibility and reliability of an audit firm in maintaining audit quality and independence ([Suseno & Nofianti, 2018](#)). Highly reputable firms are expected to have superior resources and stricter audit quality control systems, which may reduce audit completion time ([Wang & Liang, 2025](#)). Conversely, some studies found no significant or even positive relationships, suggesting that reputable firms may prolong audits due to more comprehensive testing procedures ([Ruwanti et al., 2023](#)). Audit fee reflects the cost incurred by the company for audit services and often indicates the complexity and risk of audit engagements ([Saputra et al., 2024](#)). Prior findings remain inconsistent some report that higher audit fees accelerate audit completion due to greater resource allocation, while others suggest that higher fees correspond to more complex audits that require additional time ([Soepriyanto et al., 2025](#)). Auditor characteristics, such as certification and gender, likewise present mixed evidence, as professional competence may enhance efficiency ([Febrianingrum et al., 2023](#)), while differences in work style and team dynamics may influence audit duration ([Amondarain et al., 2025](#)).

These inconclusive results reveal a research gap regarding how these factors jointly affect audit delay, particularly in Indonesia's manufacturing sector. Moreover, audit tenure defined as the length of the auditor-client relationship has been proposed as a mediating variable that may improve efficiency through accumulated client knowledge or reduce independence due to familiarity threats ([Santos-Jaén et al., 2025](#)). Supported by Agency Theory ([Jensen & Meckling, 2012](#)) and Signalling Theory ([Spence, 1973](#)) which emphasize monitoring mechanisms and governance signals, examining audit tenure as a mediator provides a more comprehensive understanding of the determinants of audit timeliness.

This study extends prior research on the determinants of audit delay in Indonesian manufacturing firms by incorporating audit tenure as a mediating variable in examining the effects of audit firm reputation, audit fee, and auditor characteristics on audit timeliness. Agency Theory suggests that longer auditor-client relationships may reduce information asymmetry and improve audit efficiency, yet they may also impair independence due to familiarity threats ([Jensen & Meckling, 2012](#)). In addition, Signalling Theory posits that audit timeliness and engagement duration serve as signals of governance quality and transparency to the market ([Spence, 1973](#)).

Audit firm reputation represents the perceived credibility and professional integrity of a Public Accounting Firm (KAP). According to ([Arel et al., 2005](#)), larger and reputable audit firms—especially those affiliated with international networks—possess stronger quality control systems, human resources, and audit procedures that ensure high audit quality. Empirical studies show mixed results regarding its relationship with audit delay. ([Wang & Liang, 2025](#)) found that reputable firms tend to complete audits more quickly, motivated by their commitment to maintaining professional credibility. Conversely, ([Jensen & Meckling, 2012](#)) and ([Asni et al., 2022](#)) found that reputable firms often require more time because they conduct more comprehensive testing and verification processes. These findings suggest that audit firm reputation can both accelerate and extend audit completion depending on the complexity of the engagement and the firm's risk profile. Therefore, the hypothesis proposed is:

H₁: Audit firm reputation is significantly impacted on audit delay.

Audit fee reflects the economic exchange between the auditor and client, encompassing audit workload, risk, and resource allocation. From the perspective of Agency Theory, audit fees are viewed as monitoring costs incurred by principals to reduce information asymmetry and agency conflicts between shareholders and management ([Jensen & Meckling, 2012](#)). In this context, the payment of audit fees represents an investment in independent verification aimed at ensuring the credibility and reliability of financial statements. Higher audit fees can therefore be interpreted not only as compensation for complex engagements but also as a mechanism to strengthen monitoring intensity and audit quality. Empirical findings show mixed results ([Soepriyanto et al., 2025](#)) found that higher fees tend to accelerate audit completion because auditors allocate more resources and personnel to finish the audit efficiently, whereas ([Indriasih et al., 2023](#)) reported that higher audit fees may correspond with increased audit risk and complexity, thus extending the audit period. These contradictory findings indicate that the impact of audit fees on audit delay depends on whether the additional monitoring costs enhance audit efficiency or lead to more extensive audit procedures. Therefore, the hypothesis proposed is:

H₂: Audit fee is significantly impacted on audit delay.

Auditor characteristics, including certification and gender, are also considered to influence audit efficiency. Auditors with professional certification (CPA or CA) are expected to have higher competence, ethical standards, and audit planning ability, potentially reducing audit delay ([Febrianingrum et al., 2023](#)). However, certified auditors may take longer due to more rigorous procedures. Gender has also been shown to affect professional behavior; female auditors tend to be more diligent and time-conscious ([Amondarain et al., 2025](#)), which can reduce audit delay. Yet, ([Gherai et al., 2025](#)) argue that gender diversity may increase discussion time in audit teams, extending the process. Given these mixed findings, it remains unclear which specific auditor characteristic—certification or gender—drives the overall effect on audit delay. Therefore, to align with the research problem, objectives, and theoretical foundation, both certification and gender are integrated into a single hypothesis as follows:

H₃: Auditor characteristics (certification and gender) have significantly impacted on audit delay.

Audit tenure, defined as the length of the auditor-client engagement, is hypothesized to mediate the relationship between the aforementioned variables and audit delay. A longer audit tenure may enhance the auditor's understanding of the client's business operations and accounting systems, allowing for more effective audits ([Ali et al., 2025](#)). However, prolonged relationships can reduce independence and professional skepticism, potentially lengthening audit duration ([Jarot et al., 2025](#)). ([Santos-Jaén et al., 2025](#)) found that longer audit tenure improves efficiency, while ([Putra Pamungkas & Rofiqoh, 2025](#)) suggested that it may instead decrease objectivity. These conflicting findings imply that the role of audit tenure is context-specific. Consequently, this study puts forward the following hypotheses:

H₄: Audit tenure is significantly impacted on audit delay.

H₅: Audit tenure mediates the association between audit firm reputation, audit fee, and auditor characteristics on audit delay.

Considering the theoretical foundation and previous empirical studies, this study model integrates the direct and indirect effects of audit firm reputation, audit fee, and auditor characteristics on audit delay through the mediating role of audit tenure. This integrated perspective is expected to enrich the understanding of how institutional credibility, economic incentives, and auditor professionalism jointly determine the timeliness of audit reporting in Indonesia's manufacturing industry.

METHOD

This study adopts a quantitative approach using panel data regression to examine the effect of Audit Firm Reputation, Audit Fee, and Auditor Characteristics on Audit Delay, with Audit Tenure as a mediating variable. The population consists of all manufacturing companies listed on the Indonesia Stock Exchange (IDX) during 2020–2024. The manufacturing sector was selected due to its complex operational processes and significant contribution to the national economy, which increase audit complexity and the potential for reporting delays ([Angelina & Setiawan, 2024](#)).

The sample was determined using purposive sampling based on specific criteria ([Ahmed, 2024](#)). The sample comprises manufacturing companies classified under the Basic Industry, Consumer Cyclical, and Non-Consumer Cyclical sectors that were listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period. Selected firms are required to have consistently published audited financial statements for five consecutive years within the

observation period and to have disclosed complete information related to auditor identity, audit fees, and auditor characteristics, including gender and certification. Based on these criteria, the final sample includes 85 companies, resulting in 425 firm-year (panel) observations. This dataset provides sufficient cross-sectional and time-series variation to support robust empirical analysis. The unit of analysis in this study is the firm-year observation, representing each company's annual audit engagement throughout the research period.

This study uses secondary data obtained from the official IDX website (www.idx.co.id), annual reports, and audited financial statements. Additional information on audit firm affiliation, auditor gender, and professional certification was collected from audit firm disclosures and auditor directories of the Indonesian Institute of Public Accountants (IAPI).

Audit delay, as the dependent variable, is measured as the number of days between fiscal year-end and the date of the auditor's report. Audit firm reputation is measured using a dummy variable (1 = Big Four affiliated; 0 = non-Big Four). Audit fee is measured using the natural logarithm of disclosed audit fees ([Asthana, 2012](#)). Auditor characteristics include certification (1 = CPA/CA; 0 = non-certified) and gender (1 = female auditor-in-charge; 0 = male). Audit tenure, as the mediating variable, is measured by the number of consecutive years the auditor or audit firm has audited the same client ([Ali et al., 2025](#)).

Data were processed using EViews version 12. Panel model selection was conducted using the Chow, Hausman, and Lagrange Multiplier tests ([Indonesia, 2025](#)). Mediation effects were examined using the Sobel test ([Hair et al., 2021](#)). This research design ensures focused measurement of variables, clear sample criteria, and appropriate statistical techniques to generate valid and replicable findings.

RESULT AND DISCUSSION

SUB-STRUCTURAL 1

Model Testing	F-Statistics	Prob	Output Result
Chow Test	9.268293	0.0000	0.000 < 0.05, Fixed Effect Preferred
Hausman Test	8.615370	0.1254	0.1254 > 0.05, Random Effect Preferred
LM Test	313.5509	0.0000	0.0000 < 0.05, Confirms Random Effect Model Suitability.

SUB-STRUCTURAL 2

Model Testing	F-Statistics	Prob	Output Result
Chow Test	18.34054	0.0000	0.000 < 0.05, Fixed Effect Preferred
Hausman Test	3.582839	0.4654	0.4654 > 0.05, Random Effect Preferred
LM Test	499.3069	0.0000	0.0000 < 0.05, Confirms Random Effect Model Suitability.

Table 1.
Model Testing

Source: Data Processed on E-Views x12

Panel data analysis was conducted to identify the most suitable estimation model for hypothesis testing. Results from the Chow Test, Hausman Test, and Lagrange Multiplier (LM) Test consistently showed that the Random Effects Model (REM) was the most

appropriate for both sub-structural models. This indicates that firm-specific effects are better treated as random rather than fixed, enabling the model to account for unobserved heterogeneity across companies and time periods. Accordingly, the Random Effects Model was applied in the hypothesis testing stage to ensure robust estimates and reduce potential bias stemming from cross-sectional and temporal differences (Bell & Jones, 2015).

	Audit Firm Reputation	Audit Fee	Certification Auditor	Gender Auditor	Audit Delay	Audit Tenure
Mean	0.376	20.529	0.496	0.235	4.458	6.085
Median	0.000	20.345	0.000	0.000	4.466	5.000
Maximum	1.000	24.858	1.000	1.000	5.481	21.000
Minimum	0.000	17.823	0.000	0.000	3.526	1.000
Std. Dev.	0.485	1.332	0.500	0.425	0.259	4.046

Table 2.
Descriptive
Statistical
Analysis

Source: Data Processed on E-Views x12

The descriptive statistics cover 425 firm-year observations of 85 manufacturing companies listed on the Indonesia Stock Exchange (IDX) during 2020–2024. Audit Delay (AD), measured in natural logarithm form, has a mean of 4.458 and a median of 4.466, with a relatively small standard deviation (0.259), indicating limited dispersion and a fairly normal distribution. Audit Firm Reputation (AFR) shows a mean of 0.376, meaning that 37.6% of firms were audited by Big Four–affiliated auditors. Audit Fee (AF), also measured in logarithmic form, has a mean of 20.529 with moderate variation (Std. Dev. 1.332), reflecting differences in firm size and audit complexity.

Regarding auditor characteristics, Auditor Certification (AC) has a mean of 0.496, indicating that nearly half of the auditors hold professional certifications (CPA/CA), while Auditor Gender (AG) shows a mean of 0.235, meaning 23.5% of engagements were led by female auditors. Audit Tenure (AT) records an average of 6.085 years, with a maximum of 21 years and a relatively high standard deviation (4.046), suggesting considerable variation in auditor–client relationship duration. Overall, the data demonstrate sufficient variability across variables to support further regression analysis.

Test Type	Jarque-Bera	Prob.	Decision
Sub-Structural Model 1	84.69615	0.000	Residuals normally distributed
Sub-Struktural Model 2	45.58167	0.000	Residuals normally distributed

Table 3.
Normality
Test

Source: Data Processed on E-Views x12

The normality of the regression residuals was tested using the Jarque–Bera test, which examines whether the residuals’ skewness and kurtosis follow a normal distribution (Gujarati & Porter, 2009). As presented in Table 3, Sub-Structural Model 1 yields a Jarque–Bera value of 84.69615 with a probability of 0.000, and Sub-Structural Model 2 shows a Jarque–Bera value of 45.58167 with a probability of 0.000. Since both probability values are below the 0.05 significance level, the null hypothesis of normally distributed residuals is rejected, indicating that the residuals are not normally distributed. Nevertheless, given the relatively large sample size of 425 firm-year observations, the violation of the normality assumption does not materially affect the consistency and unbiasedness of the estimators due to the

Central Limit Theorem, and the regression analysis remains statistically valid (Wooldridge, 2010).

SUB-STRUCTURAL 1: AUDIT DELAY AS DEPENDENT VARIABLE

Variable	Tolerance	VIF
Audit Firm Reputation	1.652282	1.030246
Audit Fee	1.204038	1.025221
Certification Auditor – Characteristic Auditor	2.086713	1.050721
Gender Auditor – Characteristic Auditor	1.372425	1.049502
Audit Tenure	3.476239	1.061056

SUB-STRUCTURAL 2: AUDIT TENURE AS DEPENDENT VARIABLE

Variable	Tolerance	VIF
Audit Firm Reputation	1.686774	1.051753
Audit Fee	1.211368	1.031462
Certification Auditor – Characteristic Auditor	2.131947	1.073498
Gender Auditor – Characteristic Auditor	1.372631	1.049659

Table 4.
Multicollinearity Test Model

Source: Data Processed on E-Views x12

Multicollinearity was assessed by examining the tolerance and Variance Inflation Factor (VIF) values for all independent variables in both sub-structural models. As presented in Table 4, all variables in Sub-Structural Model 1, where Audit Delay is treated as the dependent variable, exhibit tolerance values greater than 0.10 and VIF values well below the commonly accepted threshold of 10. Similarly, in Sub-Structural Model 2, which specifies Audit Tenure as the dependent variable, all explanatory variables also demonstrate tolerance values above 0.10 and VIF values below 10. These results indicate the absence of serious multicollinearity among the independent variables in both models. Consequently, the estimated regression coefficients are stable and reliable, and the relationships between the explanatory variables and the dependent variables can be interpreted without bias arising from excessive intercorrelations (Gujarati & Porter, 2009).

Model	Obs*R-Squared	Prob. Chi-Square	Decision
Sub-Structural 1	4.112658	0.3901	No Heteroscedasticity
Sub-Structural 2	6.981472	0.2219	No Heteroscedasticity

Table 5.
Heteroscedasticity Test

Source: Data Processed on E-Views x12

Heteroscedasticity was tested using a Chi-square–based test (Gujarati & Porter, 2009). As shown in Table 8, the probability values for both sub-structural models exceed 0.05, indicating the absence of heteroscedasticity. This confirms that the residuals exhibit constant variance, ensuring efficient coefficient estimates and valid statistical inference (Wooldridge, 2010).

Model	Durbin-Watson	Decision
Sub-Structural 1	1.973582	No Autocorrelation
Sub-Structural 2	2.042617	No Autocorrelation

Table 6.
Autocorrelation Test

Source: Data Processed on E-Views x12

Autocorrelation was tested using the Durbin–Watson statistic (Durbin & Watson, 1951). As shown in Table 6, the Durbin–Watson values for Sub-Structural Model 1 (1.973582) and Sub-Structural Model 2 (2.042617) fall within the acceptable range, indicating the absence of autocorrelation. This confirms that the residuals are independently distributed over time, satisfying the autocorrelation assumption in panel data regression (Wooldridge, 2010).

SUB-STRUCTURAL 1: AUDIT DELAY AS DEPENDENT VARIABLE

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	5.544	0.320	17.323	0.000
Audit Firm Reputation	0.129	0.036	3.574	0.004
Audit Fee	-0.054	0.016	-3.417	0.007
Certification Auditor – Characteristic Auditor	-0.004	0.026	-0.152	0.879
Gender Auditor – Characteristic Auditor	0.014	0.025	0.569	0.569
Audit Tenure	-0.004	0.003	-1.203	0.229

SUB-STRUCTURAL 2: AUDIT TENURE AS DEPENDENT VARIABLE

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-4.428	4.681	-0.946	0.345
Audit Firm Reputation	0.359	0.485	0.739	0.460
Audit Fee	0.511	0.229	2.223	0.027
Certification Auditor – Characteristic Auditor	-0.199	0.338	-0.588	0.557
Gender Auditor – Characteristic Auditor	-0.028	0.318	-0.087	0.930

SUB-STRUCTURAL 3: SOBEL TEST

Mediation	P-Value	Z-Statistic	Criteria
Audit Firm Reputation → Audit Tenure → Audit Delay	0.343	0.948	Non Significant
Audit Fee → Audit Tenure → Audit Delay	0.907	0.116	Non Significant
Auditor Certification → Audit Tenure → Audit Delay	0.100	1.643	Non Significant
Auditor Gender → Audit Tenure → Audit Delay	0.003	2.917	Significant

Table 7.
Hypothesis Testing Model

After determining the appropriate estimation model, hypothesis testing was conducted using the Random Effect Model (REM) regression for both sub-structural models, followed by the Sobel Test for mediation analysis.

In Sub-Structural Model 1, Audit Firm Reputation and Audit Fee significantly influence Audit Delay, while Auditor Certification, Auditor Gender, and Audit Tenure do not. The positive coefficient of Audit Firm Reputation indicates that companies audited by Big Four-affiliated firms experience longer audit delay. Causally, reputable firms tend to implement stricter procedures, multilayer reviews, and more comprehensive testing to mitigate reputational and litigation risk, which may extend audit completion time ([Arel et al., 2005](#)). This reflects a trade-off between audit quality and timeliness.

Conversely, Audit Fee has a negative and significant effect on Audit Delay, suggesting that higher fees accelerate audit completion because auditors can allocate more resources and experienced personnel to the engagement ([Wang & Liang, 2025](#)). Greater compensation enhances operational capacity and coordination efficiency, reducing reporting lag. The non-significant effects of Auditor Certification and Auditor Gender indicate that individual attributes are less decisive than institutional and economic factors in determining audit timeliness.

In Sub-Structural Model 2, only Audit Fee significantly affects Audit Tenure, implying that higher compensation strengthens auditor-client continuity ([Ali et al., 2025](#)). Other variables do not significantly influence tenure. The Sobel Test shows that Audit Tenure does not mediate the effects of Audit Firm Reputation, Audit Fee, and Auditor Certification on Audit Delay, indicating that these variables operate directly. However, Audit Tenure significantly mediates the relationship between Auditor Gender and Audit Delay, suggesting that engagement duration may shape communication and coordination patterns that influence timeliness. Overall, these findings partially support Agency Theory, which emphasizes monitoring efficiency and incentive alignment in reducing information asymmetry ([Jensen & Meckling, 2012](#)).

The Effect of Audit Firm Reputation on Audit Tenure and Audit Delay

The findings show that Audit Firm Reputation has no significant effect on Audit Tenure but positively affects Audit Delay. This indicates that reputable firms do not necessarily maintain longer auditor-client relationships, yet they take more time to complete audits due to stricter adherence to standards, deeper verification, and layered reviews, consistent with ([Jarot et al., 2025](#)). The lack of effect on tenure suggests auditor-client stability also depends on contracts and client considerations ([Amani & Waluyo, 2016](#)). From an Agency Theory perspective, reputable firms, facing higher reputational stakes, intensify monitoring, professional skepticism, and procedural thoroughness to reduce agency costs. Thus, longer audit delays reflect deliberate efforts to ensure credible financial reporting rather than inefficiency, while timeliness becomes secondary to assurance quality.

This study contributes novelty by showing that reputation strengthens the monitoring function emphasized in Agency Theory evident in longer audit delays without necessarily affecting relational continuity. This distinction clarifies that monitoring intensity (audit quality) and contractual duration (audit tenure) operate as separate agency mechanisms, deepening the theoretical understanding of how reputation functions within the auditor-client relationship.

The Effect of Audit Fee on Audit Tenure and Audit Delay

The results indicate that Audit Fee has a significant positive effect on Audit Tenure and a significant negative effect on Audit Delay. This suggests that higher audit fees are associated with longer auditor–client relationships and faster audit completion. The positive relationship with audit tenure implies that greater financial compensation may strengthen professional engagement continuity, as both auditors and clients have incentives to maintain stable relationships. Meanwhile, the negative effect on audit delay indicates that higher fees enable auditors to allocate more resources, personnel, and time to complete audit procedures more efficiently. These findings are consistent with ([Regina & Santioso, 2023](#)), who argue that adequate audit compensation enhances audit efficiency and reporting timeliness.

This result implies that audit fees function not only as compensation for audit complexity but also as a mechanism that supports audit quality and operational efficiency. Unlike prior findings that suggest audit fees do not directly influence audit outcomes, this study demonstrates that financial incentives can play a meaningful role in strengthening engagement continuity and reducing reporting delays, highlighting the importance of resource allocation in improving audit timeliness.

The Effect of Auditor Certification on Audit Tenure and Audit Delay

The results show that Auditor Certification does not have a significant effect on either Audit Tenure or Audit Delay. This indicates that the presence of professional certifications, such as CPA or CA, does not directly influence the duration of auditor–client relationships nor the timeliness of audit completion. In other words, although certification reflects technical competence and professional qualification, it does not necessarily determine engagement continuity or accelerate the audit reporting process within the observed sample. These findings are consistent with ([Aulia et al., 2025](#)), who argue that while certification enhances individual auditor capability, audit outcomes are often more strongly influenced by organizational systems, team coordination, and engagement management practices.

From a theoretical perspective, this result suggests that professional certification alone is insufficient to affect audit efficiency or client retention. Although certified auditors may contribute to audit quality, their credentials do not automatically translate into shorter audit delay or longer tenure, indicating that structural and contextual factors may play a more dominant role in shaping audit performance.

The Effect of Auditor Gender on Audit Tenure and Audit Delay

The results show that Auditor Gender does not have a significant direct effect on either Audit Tenure or Audit Delay, indicating that male and female auditors do not differ significantly in terms of engagement continuity or audit timeliness. This finding supports with ([Budiandru, 2022](#)), who argued that professional standards ensure auditor objectivity regardless of gender.

However, the Sobel test reveals that Auditor Gender has a significant indirect effect on Audit Delay through Audit Tenure. This suggests that while gender does not directly influence audit timeliness, it may affect the duration of auditor–client relationships, which in turn impacts audit delay.

JRAK The Mediating Role of Audit Tenure

16.1 The Sobel Test results show that Audit Tenure does not mediate the effect of Audit Firm Reputation, Audit Fee, and Auditor Certification on Audit Delay, as the indirect effects are

not significant, supporting (Nurchaya & Sugeng, 2025), that longer auditor–client relationships do not necessarily speed up audits.

In Indonesia’s infrastructure sector, this may be due to the dynamic, project-based nature of operations, where varying technical complexity, regulatory requirements, funding, and government involvement each year prevent auditors from gaining efficiency through a learning curve. Even long-term engagements require continual reassessment of risks, contracts, and compliance. However, Audit Tenure does significantly mediate the effect of Auditor Gender on Audit Delay, suggesting that longer engagements influence communication, coordination, and trust, indirectly affecting audit completion. Overall, audit tenure’s mediating role is conditional, especially in sectors with fluctuating project complexity and regulatory demands.

CONCLUSION

This study examined the effects of audit firm reputation, audit fee, and auditor characteristics (certification and gender) on audit delay, with audit tenure as a mediating variable, among manufacturing firms listed on the Indonesia Stock Exchange during 2020–2024. The results reveal that audit firm reputation and audit fee significantly affect audit delay: reputable firms require longer completion periods due to rigorous procedures, while higher fees accelerate audits through better resource allocation. Auditor certification, auditor gender, and audit tenure show no direct effect, with audit tenure only mediating the relationship between auditor gender and audit delay, indicating a selective rather than universal role.

These findings suggest that audit timeliness is mainly driven by firm reputation and audit fee, reflecting a trade-off between audit quality and efficiency. The results challenge the assumption that longer auditor–client relationships automatically enhance timeliness, highlighting that monitoring intensity and relational continuity function as distinct mechanisms in auditing.

Nevertheless, the study is limited to manufacturing firms during the post-pandemic period, potentially restricting generalizability. Auditor characteristics were measured only by certification and gender, excluding behavioral, experiential, and organizational factors. Future research should consider broader auditor attributes, technological innovations such as audit digitalization, governance mechanisms, and apply advanced methods, including structural equation modeling, to further investigate indirect and interactive determinants of audit delay.

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