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THE EFFECT OF COMPANY SIZE, COMPANY AGE, PROFITABILITY, AND AUDIT DELAY ON ACCURACY TIME OF SUBMISSION OF COMPANY FINANCIAL REPORTS REGISTERED CONSUMER CYCLICALS SECTOR ON THE INDONESIA STOCK EXCHANGE IN 2024

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Abstract
The timeliness of financial statement submission is an essential aspect of corporate transparency and accountability, particularly for publicly listed companies. Delayed financial reporting may reduce the relevance of accounting information and negatively affect investors' decision-making. This study aims to examine the effects of firm size, firm age, profitability, and audit delay on the timeliness of financial statement submission among Consumer Cyclicals companies listed on the Indonesia Stock Exchange (IDX) in 2024. This research employed a quantitative approach using secondary data obtained from the annual reports of Consumer Cyclicals companies listed on the IDX. The sample consisted of 141 companies selected through purposive sampling. The data were analyzed using descriptive statistics and binary logistic regression. The results indicate that firm size, firm age, and profitability have no significant effect on the timeliness of financial statement submission. In contrast, audit delay has a significant negative effect on the timeliness of financial reporting, indicating that a longer audit completion period reduces the likelihood of companies submitting their financial statements on time. The logistic regression model demonstrates good model fit and explains 84.6% of the variation in the timeliness of financial statement submission. These findings suggest that improving the efficiency of the audit process is a key factor in enhancing timely financial reporting among Consumer Cyclical companies. Therefore, companies are encouraged to strengthen coordination with auditors and improve the effectiveness of their financial reporting processes to ensure compliance with regulatory reporting deadlines.

Keywords: timeliness of financial statement submission, firm size, firm age, profitability, audit delay, Consumer Cyclicals.

INTRODUCTION

Timeliness of financial reporting is an important qualitative characteristic of accounting information. Financial statements that are submitted on time provide relevant and reliable information for investors, creditors, regulators, and other stakeholders in making economic decisions (Mochtar , 2022). Public companies listed on the Indonesia Stock Exchange (IDX) are required to submit annual financial statements no later than the end of the third month after the fiscal year-end in accordance with regulations issued by the Financial Services Authority (OJK) . Service Finance , 2022). Despite these regulations, delays in financial reporting remain a recurring issue among publicly listed companies. According to data released by the Indonesia Stock Exchange, 128 listed companies were late in submitting their annual financial statements for the 2024 reporting period. Among all sectors, Consumer Cyclicals recorded the highest number of delayed reports, indicating the existence of internal and external factors affecting reporting timeliness (Indonesian Stock Exchange, 2025) . The Consumer Cyclicals sector consists of companies producing non-essential goods and services whose performance is highly influenced by consumer purchasing power and economic conditions. As a result, timely financial information becomes crucial for investors and other stakeholders. Delayed reporting can reduce the relevance of financial information and increase uncertainty in investment decision-making (Mochtar , 2022).

Several factors are considered to influence the timeliness of financial reporting, including firm size, firm age, profitability, and audit delay. Previous studies found that firm size positively influences reporting timeliness (Aurelya , 2025; Cipta , 2024), profitability influences timely reporting (Simanjuntak , 2022; Dharma & Riswan , 2025), while audit delay tends to negatively affect the timeliness of financial statement submission (Agustin et al., 2025; Soleha et al., 2024). In addition, firm age has shown inconsistent findings across studies, indicating the need for further investigation (Hafizha et al., 2024; Fadhilah & Indawati , 2025). Based on Signaling Theory, companies with favorable performance are more likely to provide positive signals to investors by submitting financial reports on time. Therefore, this study aims to examine the effect of firm size, firm age, profitability, and audit delay on the timeliness of financial reporting among Consumer Cyclicals companies listed on the Indonesia Stock Exchange in 2024 (Ross, 1977; Hidayat , 2024).

LITERATURE REVIEW

Signaling Theory

Signaling Theory explains that management provides signals to external stakeholders to reduce information asymmetry between insiders and outsiders. Companies with favorable prospects tend to submit financial reports efficiently as a positive signal, whereas delayed reporting may indicate unfavorable conditions (Ross, 1977; Hidayat , 2024).

Timeliness of Financial Reporting

Timeliness refers to the period between the fiscal year-end and the publication of audited financial statements. Financial information is considered more relevant when it is delivered efficiently because it remains useful for decision-making purposes (Purba , 2020; Maulana & Suwarno , 2022).

Firm Size

Firm size reflects the scale of a company and is commonly measured using the natural logarithm of total assets. Larger firms generally possess better information systems, more professional financial staff, and stronger internal controls, enabling them to submit financial reports more efficiently and on time (Harahap , 2016; Hidayat , 2024).
H1: Firm size positively influences the timeliness of financial reporting.

Firm Age

Firm age represents the number of years a company has operated since its Initial Public Offering (IPO). Older companies are expected to have more experience in preparing and disclosing financial statements. However, older firms may also face greater organizational complexity, which can negatively affect reporting timeliness (Damodaran, 2024; Hafizha & Yasa , 2024).
H2: Firm age negatively affects the timeliness of financial reporting.

Profitability

Profitability indicates a company's ability to generate earnings from its business operations. Companies with higher profitability are more likely to disclose financial statements efficiently because strong earnings represent positive information that management wants to communicate to investors (Kasmir , 2019; Happy & Sasongko , 2021). In this study, profitability is measured using Net Profit Margin (NPM) (Kasmir , 2019).
H3: Profitability positively affects the timeliness of financial reporting.

Audit Delay

Audit delay refers to the number of days required to complete the audit process, measured from the fiscal year-end to the issuance date of the auditor's report. Longer audit delays may postpone the publication of financial statements and reduce the relevance of information available to stakeholders (Marunduh , 2023).
H4: Audit delay negatively affects the timeliness of financial reporting.

METHOD

This study employed a quantitative research design using secondary data obtained from annual reports and audited financial statements of Consumer Cyclicals companies listed on the Indonesia Stock Exchange for the 2024 period. The population comprised of all Consumer Cyclicals companies listed on the IDX, while samples were selected using purposive sampling based on predetermined criteria (Dinda Aura Malika, 2026).

The dependent variable was timeliness of financial reporting, measured using a dummy variable where a value of 1 indicated timely submission and 0 indicated delayed submission (Latif et al., 2024; Yendri & Deviani , 2025).

The independent variables included:

- Firm Size = Ln Total Assets (Harahap , 2016; Goh, 2023)
- Firm Age = Reporting Year – IPO Year (Hafizha & Yasa , 2024)
- Profitability = Net Profit Margin (Kashmir , 2019)
- Audit Delay = Audit Report Date – Fiscal Year-End Date (Marunduh , 2023)

The data were analyzed using descriptive statistics, multicollinearity testing, logistic regression analysis, goodness-of-fit testing, Nagelkerke R Square analysis, and Wald testing. Logistic regression was chosen because the dependent variable was binary in nature (Gujarati, 2015).

RESULTS AND DISCUSSION

Analysis Regression Logistics

Table 1. Logistic Regression Test Results

Variables in the Equation

		B	SE	Wald	Exp (B)
Step 1 [a]	Company Size	,377	,423	,795	1,459
	Company Age	-,106	,063	2,799	,899
	Profitability	,934	,933	1,001	2,544
	Audit Delay	-,139	,036	14,519	,870
	Constant	7,679	10,080	,580	2163,382

a. Variable (s) entered on step 1: Company Size, Company Age, Profitability, Audit Delay .

Source: SPSS version 25 results (data processed 2026)

The interpretation of the logistic regression formula is:

Y = 7.679 + 0.377 Company Size – 0.106 Company Age + 0.934 Profitability n – 0.139 Audit Delay + e

The logistic regression formula can be interpreted as follows:

1. The result of constant B is 7.679 and through the odds result ratio (Exp (B)) of 2163.382 indicates that the company's opportunity to submit financial reports on time is 2163.382 compared to the probability of the company submitting financial reports late on time, assuming all independent variables have a value of 0.
2. The coefficient results for the independent variable X1, namely company size, produced a value of 0.377 through the odds results. The ratio is 1.459. This indicates that a large company size is predicted to increase the likelihood of timely financial report submission by 1.459 times compared to a small company size. However, this increase is not significant and therefore does not impact the timeliness of financial report submission.
3. The coefficient value of the independent variable X2 (company age) produces a regression coefficient or often also called a beta value of -0.106 and the odds result is The ratio is 0.899. This indicates that as a company ages, it is predicted that the probability of timely financial report submission will decrease by 0.899 times compared to a smaller company. However, this decrease is not significant and therefore does not impact the timeliness of financial report submission.
4. The coefficient value of the independent variable X3, namely profitability, produces a figure of 0.934 through the odds results. The ratio is 2.544. This indicates that high profitability is predicted to increase the likelihood of timely financial reporting by 2.544 times compared to low profitability. However, this increase is not significant and therefore does not impact the timeliness of financial reporting.
5. The coefficient value of the independent variable X4 (*audit delay*) produces -0.139 with an odds value of The ratio is 0.870. This indicates that the longer the audit delay , the lower the probability of timely financial report submission,

decreasing to 0.870 times. Therefore, according to the regression coefficient *, audit delay* has a negative effect on the timeliness of financial report submission.

Hypothesis Testing

Partial Hypothesis Test (*Wald Test*)

Table 2. Wald Test Results

Variables in the Equation			
		B	Sig .
Step 1 [a]	Company Size	,377	,372
	Company Age	-,106	,094
	Profitability	,934	,317
	Audit Delay	-,139	,000
	Constant	7,679	,446

a. Variable (s) entered on step 1: Company Size, Company Age, Profitability, Audit Delay .

Source: SPSS version 25 results (data processed 2026)

Based on the results in table 13, by making decisions using a significance value <0.05, an interpretation of the Wald test was obtained .

1. The company size variable has a significance value of 0.372. Since the sig value of 0.372 > 0.05, H1 is rejected, meaning that company size has a positive but insignificant effect on the timeliness of financial report submission in the *consumer sector. cyclicals* listed on the IDX in 2024.
2. The company age variable has a significance value of 0.094. Since the sig value of 0.094 > 0.05, H2 is rejected, meaning that company age has a negative but insignificant effect on the timeliness of financial report submission in the *consumer sector. cyclicals* listed on the IDX in 2024.
3. The profitability variable has a significance value of 0.317. Since sig 0.317 > 0.05, it means that H3 is rejected, or it can be concluded that profitability has a positive but insignificant effect on the timeliness of financial report submission in the *consumer sector. cyclicals* listed on the IDX in 2024.
4. delay variable has a significance result of 0.000. Since sig 0.000 < 0.05, it means that H4 is accepted or it can be concluded that audit delay has a negative and significant effect on the time of submission of financial reports in the *consumer sector. cyclicals* listed on the IDX in 2024.

Discussion

The Influence of Company Size on the Timeliness of Submission of Financial Reports

The first hypothesis (H1) in this study states that company size has a positive effect on the timeliness of financial report submission. Based on signaling theory, larger companies tend to have better resources, information systems, and public oversight, and are therefore expected to be more timely in submitting financial reports as a positive signal to stakeholders. However, the partial test results showed a significance value of 0.372 (>0.05) and a coefficient of 0.377, indicating that company size has a positive but insignificant effect. Company size has a positive effect on timeliness because compliance is more driven by sanctions. This insignificant result occurs due to inconsistencies in the field, where large companies are still at risk of being late, while small companies are actually able to report on time. This indicates that company size is not a primary determining factor, as both large and small companies have relatively similar obligations and capabilities in preparing financial reports by deadlines. Therefore, the first hypothesis (H1), which states that company size has a significant effect on the timeliness of financial report submission, is rejected.

The following research findings align with those of Putri and Nugroho (2023) ; Yendri and Deviani (2025) , which show that company size does not guarantee timely financial reporting. Companies, both large and small, strive to communicate their condition to external parties in a timely manner to maintain their reputation and reduce information asymmetry . This indicates that company size is neither a barrier nor a primary benchmark for management in complying with the reporting deadlines set by the Financial Services Authority (OJK) and the Indonesian Stock Exchange (IDX). Both large and small companies share a commitment to submitting financial reports on time to maintain their reputation and minimize information asymmetry with external parties. This phenomenon aligns with the premise of signaling theory, which views timely reporting as a positive signal to the market that the company is managed transparently and has credible performance. Therefore, regardless of its operational scale, every company has an interest in avoiding delays to maintain investor confidence and maintain its value in the public eye. This phenomenon can be explained by interpreting findings that imply that the size of an entity's assets does not guarantee prompt financial reporting (Saragih and Gultom, 2021). Despite having resource advantages, large companies face high operational complexity, such as large transaction volumes, subsidiary consolidation, the presence of scattered branch offices, and complicated audit procedures. This complexity prolongs the process of data collection and financial reporting. As a result, the benefits of owned resources are offset by these operational burdens. This explains why company size does not provide a significant difference in timeliness, even tending to show a negative direction (slower) in large companies.

This phenomenon can be observed at Visi Media Asia Tbk, which has the largest number of assets and is experiencing delays. There are several reasons why Visi Media Asia Tbk is experiencing delays, including: Administrative complexity, debt restructuring, and the preparation of consolidated financial statements for subsidiaries. Meanwhile, administrative issues arise when data collection and supporting documents are not smooth, resulting in lengthy financial statement preparation and approval processes. Consequently, companies may experience delays in submitting reports to the Financial Services Authority and the Indonesia Stock Exchange.

The Influence of Company Age on the Timeliness of Submission of Financial Reports

The second hypothesis (H2) in this study states that company age negatively influences the timeliness of financial report submission. Based on signaling theory, older companies tend to have more extensive business branches and data, thus requiring longer time to submit financial reports, which serves as a negative signal to stakeholders. However, the partial test results show a significance value of 0.094 (>0.05) and a coefficient of -0.106, indicating that company age has a negative but insignificant effect. Company age has a negative but insignificant effect on the timeliness of financial report submission. The negative direction occurs because older companies tend to have more complex internal bureaucratic structures, which slow down the audit process compared to newer, more dynamic companies. However, this effect becomes insignificant because strict regulations and sanctions from the Financial Services Authority (OJK) and the Indonesian Stock Exchange (BEI) apply equally to all entities. This indicates that company age is not a determining factor, as both old and new companies have relatively similar obligations and capabilities in preparing and submitting financial reports on time. Therefore, the second hypothesis (H2) is rejected because empirically, company age has not been shown to have a significant effect on the timeliness of financial report submission.

The results of research by Latif et al. (2024) ; Serta, Hafizha, and Yasa (2024) are in line with this study, which shows that company age does not guarantee that companies will comply with the reporting deadlines set by the Financial Services Authority (OJK) and the Indonesian Stock Exchange (IDX). A one-unit increase in company age tends to decrease the probability of timely reporting because long-established companies sometimes have slower bureaucracy or feel they have a strong enough reputation in the public eye, but empirically this effect is not significant. Both new and old companies remain bound by the same regulations and compliance sanctions, so variations in company age do not have a significant differentiating impact in the field. From a signaling theory perspective, timely reporting is a positive signal for investors. New companies need this signal to build an image at the beginning of their emergence, while old companies need it to maintain an established reputation.

This phenomenon can be explained by interpreting the findings, which imply that an entity's longevity does not guarantee timely financial reporting. This suggests that long-established companies do not necessarily have better reporting systems than younger companies. Thus, company age is not the primary determinant of the timeliness of financial reporting, but rather is more influenced by how the company manages its reporting process and governance.

This phenomenon can be observed at PT Sepatu Bata Tbk, a 42-year-old company, but in the year of the study, 2024, there was a delay. This is because it is still in process, so the Company will submit it as soon as possible, he continued (PasarDana). This condition shows that even though the company has been operating for a long time, it does not guarantee the timeliness of the submission of financial reports. This delay can be influenced by various internal factors, such as the complex report preparation process, financial data adjustments, and the effectiveness of the company's internal control system. Furthermore, obstacles in the audit process or coordination between departments can also cause reporting delays.

The Influence of Profitability on the Timeliness of Submission of Financial Reports

The third hypothesis (H3) in the following study is that profitability has a positive impact on the timeliness of financial reporting. According to signaling theory, companies that record profits in a given period tend to publish their financial reports promptly because this information is seen as a positive signal for investors and stakeholders.

Based on the partial results test, it was found that the profitability variable has a significance level of 0.317, which exceeds 0.05, with a coefficient value of 0.934, indicating that profitability has a positive but insignificant effect. The positive direction indicates that high profitability motivates companies to promptly report *good financial reports. news* to investors to increase stock value. However, this impact is insignificant because timeliness is an absolute regulatory obligation of the Financial Services Authority (OJK) and the Indonesian Stock Exchange (IDX). In reality , both profitable and loss-making companies exhibit inconsistencies , with some profitable companies reporting late, while others, while others reporting loss-making companies, still report on time.

This condition reflects the occurrence of distortion in the delivery of information according to signaling theory. The delay in companies generating profits indicates that *good News* is not always delivered instantly to the market due to internal constraints, while the timeliness of loss-making companies proves that management is forced to deliver *bad news* to avoid worse sanctions. Thus, this inconsistency reduces the effectiveness of the reporting time function as a pure signal for investors to differentiate financial performance between companies. The authorities impose equal fines and suspension sanctions regardless of the financial condition, so that the level of profitability is not an absolute differentiating parameter in reporting compliance. Therefore, the third hypothesis (H3) is rejected, because empirically the level of profitability is not proven to have a significant influence on the timeliness of financial reporting.

The research results align with those conducted by Septiani and Arfianti (2022) and Herson and Hidayat (2023) , which found a positive but insignificant effect. These similar results confirm that regulatory pressure from the Financial Services Authority (OJK) and the Indonesian Stock Exchange (BEI) significantly influences corporate compliance compared to internal motivation to deliver *good corporate governance. news* . The existence of strict sanctions such as financial fines and stock suspensions forces companies experiencing losses to continue reporting on time. As a result, profit levels are no longer a strong differentiating factor, as all companies are required to comply to avoid these sanctions.

Empirical evidence of this phenomenon can be observed in Visi Media Asia Tbk's 2024 financial report, which showed a *Net Profit Margin ratio* of 3.57, but late submission of financial reports. This indicates that good financial performance is not always accompanied by timely reporting, thus indicating other factors beyond financial performance that influence the delay in submitting financial reports. As stated by Herson and Hidayat (2023) , high or low profitability levels do not automatically influence management decisions regarding timely reporting. This is because the company's primary focus is avoiding administrative fines from authorities and preventing a loss of investor confidence.

The Effect *of Audit Delay* on the Timeliness of Submission of Financial Reports

The results of the fourth hypothesis test (H4) show that audit delay impacts the timeliness of financial report submission. Based on the partial test (*Wald test*), the *audit delay variable* has a significant result of 0.000, which does not exceed 0.05. In addition, the B result of -0.139 indicates a negative and significant relationship between *audit delay* and the timeliness of financial reporting. The test results show that audit delay has a negative and significant effect. This negative and significant direction indicates that the longer the audit process duration, the level of timeliness of the company's reporting will significantly decrease. By regulation, financial reports can only be submitted to the IDX and OJK after obtaining an opinion from a Public Accountant. Therefore, technical obstacles that prolong the audit process will directly impact reporting delays in the field. This finding implies that the longer the audit process takes, the lower the company's likelihood of submitting financial reports on time. Conversely, companies that are able to complete the audit process in a shorter time tend to have a greater opportunity to report their financial reports according to the specified deadline.

This indicates that audit duration is a crucial key determinant of the timeliness of a company's financial reporting. Therefore, the fourth hypothesis (H4) in this study is accepted. These results confirm that *audit delay* is a key determinant of the timeliness of financial reporting, as a more efficient audit process will support the company in fulfilling its reporting obligations in a timely manner and maintaining credibility in the eyes of investors and other stakeholders. Based on signaling theory, short *audit delays* and timely reporting are positive signals to the market. This indicates to investors that the company has a sound internal control system and that there are no hidden accounting issues to be suspicious of. Conversely, a protracted audit process will be perceived by the market as a negative signal. Therefore, the company's ability to minimize *audit delays* is clear evidence of management's full commitment to maintaining transparency and shareholder trust.

The following research findings align with those of several previous studies, such as those by Nabila et al. (2023) ; and Nathania and Susilawati (2026). These results indicate that the length of the audit process, often influenced by the type of audit opinion received by the company, significantly impacts the timeliness of financial reporting. From a signaling theory perspective, the length of the audit process reflects the quality of a company's information. Receiving an Unqualified Opinion (WTP) is a positive signal indicating management credibility, thus encouraging faster reporting to increase investor confidence and access to funding. Conversely, an opinion other than WTP is a negative signal. This is due to the discovery of material misstatements or non-compliance with standards that require clarification between the auditor and management. This reconciliation process lengthens *audit delays* and triggers delays in financial reporting to the public. As empirical evidence, in 2024, Pembangunan Jaya Ancol Tbk was the company that submitted its financial report on time, 28 days after the closing of the accounting books (December 31).

CONCLUSION

Based on the results of the analysis and discussion that have been carried out in the research, the conclusions from the results of this research include:

1. Company size has a positive but not significant effect on the timeliness of financial report submission.
2. Company age has a negative but not significant effect on the timeliness of financial report submission.
3. Profitability has a positive but not significant effect on the timeliness of financial report submission.
4. *Audit delay* has a negative and significant effect on the timeliness of financial report submission.

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