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Timeliness of Financial Reporting: The Interplay Between Tax Avoidance and Public Accounting Firm Reputation

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ABSTRACT

This study aims to analyze the effect of tax avoidance and the reputation of public accounting firms (PAFs) on the timeliness of financial reporting, as well as to examine the moderating role of PAF reputation in the relationship between tax avoidance and reporting timeliness. Timely financial reporting is a critical indicator of transparency and corporate governance, particularly for publicly listed companies that are subject to annual financial reporting regulations. This research employs a quantitative associative approach using secondary data from companies listed on the Indonesia Stock Exchange (IDX) for the 2020–2023 period. The sample was selected using a purposive sampling method, resulting in 108 firms that met the research criteria. The findings reveal that tax avoidance has a significant negative effect on financial reporting timeliness. Although the direct influence of PAF reputation on timeliness is not statistically significant, PAF reputation is found to significantly moderate the relationship between tax avoidance and timely reporting.

Keywords: *Financial Reporting Timeliness, Tax Avoidance, Public Accounting Firm Reputation, Profitability, Leverage*

1. Introduction

The advancement of digital technology has significantly facilitated access to the capital market in Indonesia. This development has been accompanied by an increase in the number of companies going public on the Indonesia Stock Exchange (IDX). With improved access to information, companies are now required to deliver financial reports in a timely, accurate, and transparent manner. The availability of timely financial statements is a critical factor in fostering trust and responsiveness among stakeholders (Fabiolla & Bangun, 2019; Irwansyah et al., 2023; Sudirman et al., 2023; Yumiyanti et al., 2024).

Financial reporting timeliness refers to a company's ability to submit its financial statements within the regulatory deadline. Delayed information tends to lose its relevance and utility for report users, as it is considered outdated or obsolete (Ayem & Rado, 2019; Dwi Puteri & Dudy Satyawan, 2019; Hutauruk et al., 2021; M. A. Ramadhani & Rinaldi, 2023a). Timely reporting is not only crucial for information quality but also serves as an indicator of sound corporate governance. Prompt submission of financial reports signals the presence of robust and transparent reporting systems within the company. Conversely, reporting delays may erode investor confidence and negatively impact investment interest (Astini & Wahyuni, 2024; Effendi, 2019; M. A. Ramadhani et al., 2023a; M. H. Z. K. Ramadhani et al., 2022, 2023).

The importance of timely financial reporting has become a key focus of corporate governance regulations in Indonesia, particularly for publicly listed companies. Timeliness is not only a matter of administrative efficiency but also serves as a safeguard mechanism for investors and other stakeholders who rely on financial information for decision-making. Therefore, Indonesian regulations have established clear standards and deadlines for annual financial reporting to minimize information asymmetry between management and the public.

According to the regulations issued by the Financial Services Authority (OJK), there is a clearly defined deadline for financial reporting. Public companies are required to complete and submit their annual financial statements within a maximum of 120 calendar days. Reports submitted beyond this timeframe are deemed late, effective from the first day after the deadline has passe (Fitria et al., 2025; Keizia & Rinaldi, 2025; Oktafiani et al., 2023; Rinaldi et al., 2020; Sandag et al., 2022).

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This provision is not merely a matter of administrative formality but carries substantial legal consequences. As the supervisory authority, the OJK has the power to impose sanctions on companies that fail to meet the reporting deadlines. These sanctions may include administrative fines, restrictions on business activities, partial or full suspension of operational licenses, or even revocation of business licenses in cases where the delay significantly harms the public interest (Ariandi & Rinaldi, 2025; Astuti, 2007; Dewayani et al., 2017; Nurfauziah, 2016b; M. A. Ramadhani et al., 2025; Rinaldi, Ramadhani, et al., 2025; Rinaldi, Sudirman, et al., 2025). Such severe consequences underscore the critical importance of timely financial reporting. In other words, companies are not only expected to produce accurate and reliable financial statements but also to ensure that these are prepared and submitted within the timeframe mandated by the regulatory authority.

Despite the clarity and firmness of the regulations, in practice, many companies still fail to comply fully. Delays in financial reporting continue to occur across both large and small enterprises. This suggests that the obstacles to timely reporting are not solely technical in nature, but also reflect structural issues and weaknesses in internal reporting systems. Some companies may face difficulties due to a lack of qualified personnel in financial reporting or prolonged audit processes. In addition, management turnover, operational disruptions, and technological challenges are also common causes of reporting delays.

Numerous previous studies have attempted to identify the factors influencing the timeliness of financial reporting, with results indicating that no single factor can comprehensively explain the phenomenon. Internal factors such as firm size, profitability, operational complexity, and the quality of accounting information systems have been shown to significantly influence reporting speed. Meanwhile, external factors such as investor pressure, regulatory oversight, and market dynamics also play a role (Aprianti, 2017; Ginting & Natasha, 2021; Rahmah & Mawardi, 2021; Wicaksono, 2021). Therefore, analyzing financial reporting timeliness requires a holistic approach that considers the interactions among multiple interrelated variables.

From this perspective, it is evident that the timeliness of financial reporting is not merely a normative obligation regulated by law, but also reflects an entity's level of compliance, integrity, and professionalism. Meeting reporting deadlines sends a positive signal to the market, enhances corporate credibility, and increases investor confidence. Conversely, delays in reporting can create information uncertainty and potentially harm a company's reputation and value. Thus, firms need to establish efficient, responsive, and accountable reporting systems to ensure compliance with existing regulations.

Studies on the impact of tax avoidance on financial reporting timeliness have yielded mixed results. Some research indicates that tax avoidance is positively associated with delayed reporting, as companies involved in such practices may require more time to undergo more rigorous and in-depth external audits (Ayem & Rado, 2019; Dwi Puteri & Dudy Satyawan, 2019; Murdisari, 2023). In contrast, other studies have found a negative relationship, suggesting that tax avoidance actually leads to earlier reporting (Muftiarani & Mulya, 2020), while several studies have reported no significant association at all (Anwar, 2020; Nurfauziah, 2016a; Rinaldi, Ariandi, et al., 2025).

Similarly, research on the effect of public accounting firm (PAF) reputation on financial reporting timeliness has produced inconsistent findings. Some studies show that firms audited by highly reputable PAFs, such as the Big Four, tend to report more promptly due to reputational pressure and more disciplined audit practices. These findings align with signaling and agency theories, which posit that auditor reputation enhances accountability and reporting quality (Dewayani et al., 2017). However, other studies suggest that a high-reputation PAF may actually slow down the reporting process due to more stringent audit procedures and higher inspection complexity. In certain cases, a strong reputation does not necessarily equate to faster reporting (Astuti, 2007; Yuniarti, 2016).

Moreover, some research has indicated that PAF reputation has no significant influence on the timeliness of financial reporting (Nurfauziah, 2016b; Santika & Nuswandari, 2021). These divergent findings indicate the existence of a research gap that warrants further investigation, particularly by considering contextual factors such as industry sector, firm complexity, level of tax avoidance, and internal reporting systems. Hence, further studies are necessary to reexamine the role of PAF reputation, both as an independent variable and as a moderating variable, in explaining the dynamics of financial reporting timeliness in a more holistic manner and in alignment with diverse business environments. Based on the hypotheses developed, the research model can be illustrated as follows.

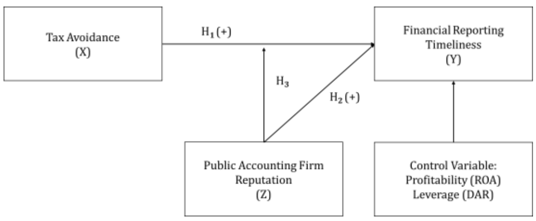

Figure 1. Research Model

2. Method

2.1. Research Approach

This study adopts a quantitative associative method, which examines the relationships among two or more variables (Gede et al., 2024; Ghozali et al., 2024; M. A. Ramadhani et al., 2023b; M. A. Ramadhani & Rinaldi, 2023b). The primary source of data is the annual report, which contains financial statements for a one-year period and other relevant information used to collect the required variables for this research.

2.2. Population and Sample

This study utilizes secondary data obtained from manufacturing companies within the basic and chemical industry sub-sectors listed on the Indonesia Stock Exchange (IDX). The data covers the reporting period from 2020 to 2023. The population consists of 108 companies, with the sample selected using a purposive sampling method. The criteria for sample selection are as follows:

1. Companies that consistently published annual reports over four consecutive years (2020–2023)
2. Companies that recorded sustained profits during the observation period (2020–2023).
3. Companies that present their financial statements in Indonesian Rupiah (IDR).

2.3. Operational Definition of Variable

Financial Reporting Timeliness

This variable is measured using a dummy variable: a value of 1 is assigned if the company submits its financial report within the deadline, and 0 if the report is submitted after the deadline set by the Financial Services Authority (OJK). The reporting deadline is April 30; any report submitted after this date is considered delayed.

Tax Avoidance

Tax avoidance is measured using the Effective Tax Rate (ETR), which is commonly used to assess tax aggressiveness (Frank et al., 2009; Hanlon, 2005). The ETR formula applied in this study is as follows:

$$ETR = \frac{\text{Total Income Tax Expense}}{\text{Total Accounting Profit Before Tax}}$$

Public Accounting Firm Reputation

PAF reputation refers to the perceived quality, credibility, and professionalism of an accounting firm in providing audit services. It reflects public trust in the firm's integrity and competence to maintain independence and enhance the quality of audited financial reports. A higher PAF reputation implies greater external pressure on management to comply with good governance principles and timely reporting. In this study, PAF reputation is measured using a dummy variable, with 1 assigned to companies audited by Big Four firms and 0 for those audited by non-Big Four firms.

2.4. Analysis Tool

This study employs logistic regression analysis, as the dependent variable financial reporting timeliness is dichotomous (timely = 1, untimely = 0). Logistic regression is suitable for analyzing the relationship between independent variables and the probability of a binary event. It also allows for the examination of interaction effects, such as the moderating role of PAF reputation in the relationship between tax avoidance and reporting timeliness. The statistical model used is as follows:

$$\text{Log}\ (1-P(Y=1)) = \beta 0 + \beta 1\ (ETR) + \beta 2\ (RKAP) + \beta 3\ (ROA) + \beta 4\ (DAR) + \beta 5\ (ETR*RKAP) + \varepsilon$$

3. Result and Discussion

This section presents the hypothesis testing results using logistic regression analysis. The findings are discussed systematically based on statistical significance, with each hypothesis examined individually.

3.1. Results

Table 1. Iteration History

Step	-2 Log Likelihood
6	449.1242

The iteration history shows that the logistic regression model reached optimal convergence at the sixth iteration. The final -2 Log Likelihood (LL) value for the full model is 449.1242, indicating that the model is suitable for further analysis.

Table 2. Omnibus Tests of Model Coefficients

Chi-Square	df	Sig. (p-value)
55.6827	5	0.0000

The significance value is less than 0.05, indicating that the overall model is statistically significant. This implies that the independent variables collectively have predictive power over the timeliness of financial reporting.

Table 3. Model Summary

2 Log Likelihood	Cox & Snell R Square	Nagelkerke R Square
449.1242	0.1863	0.2484

The Cox & Snell R^2 value of 0.1863 indicates that approximately 18.63% of the variation in financial reporting timeliness can be explained by the model. Meanwhile, the more conservative Nagelkerke R^2 value of 0.2484 suggests the model explains about 24.84% of the variance.

Table 4. Variables in the Equation

Variabel	B	Sig	Exp (B)
Intercept	-0.2907	0.6505	0.7478
Scaled ETR	-3.0775	0.0907*	0.0461
RKAP	0.9117	0.1322	2.4886
Interaksi ETR*RKAP	6.7629	0.0059	8.1065
ROA	-0.0147	0.9971	0.9854
Leverage	-0.8562	0.1943	0.4248

* Significant at the 10% level (α = 0.10)

3.2. Discussions

Tax Avoidance and Financial Reporting Timeliness

Based on the logistic regression results, the direct effect of tax avoidance on financial reporting timeliness is indicated by a regression coefficient of 40.4849 with a significance level of p = 0.5327.

Although the observed relationship is positive, it is not statistically significant at the 95% confidence level. Therefore, tax avoidance is not proven to have a direct influence on the likelihood that a company will submit its financial statements on time within this model.

Theoretically, tax avoidance could influence reporting timeliness because such strategies often involve complex tax computations or the exploitation of regulatory loopholes, potentially increasing the documentation burden and the time required for audit completion. These factors might delay the finalization of financial reports. However, in practice, companies particularly those with robust financial structures and reporting systems may still manage to report on time despite engaging in tax avoidance practices. This explains the possibility of a positive, albeit statistically insignificant, association.

This finding also opens up the possibility that the effect of tax avoidance on reporting timeliness is not direct but contingent upon other factors, such as firm size, stakeholder pressure, or the strength of corporate governance. The result aligns with the contingency approach, which posits that variable relationships may differ depending on specific organizational characteristics. In the context of this study, the interaction between tax avoidance and firm characteristics such as size was found to be statistically significant, suggesting that the effect of tax avoidance on timeliness is conditional and moderated by contextual variables. Thus, the first hypothesis, which proposed that tax avoidance has an effect on financial reporting timeliness, cannot be fully accepted, as it is not supported by the direct statistical results.

Public Accounting Firm Reputation and Financial Reporting Timeliness

Based on the logistic regression results, the variable Public Accounting Firm Reputation yielded a positive coefficient of 0.9117 with a significance value of 0.1322. While this does not meet the conventional 5% statistical significance threshold, it falls within the tolerance range of 10% to 15%, which is often considered acceptable in many socio-economic studies as a practical indication of a potentially meaningful effect. The Exp(B) value of 2.4886 suggests that companies audited by high-reputation PAFs (i.e., Big Four) are 2.49 times more likely to submit their financial statements on time compared to those audited by non-Big Four firms.

Theoretically, this finding supports the perspective of signaling theory, in which firms audited by reputable PAFs (such as members of the Big Four) send a positive signal to the market and stakeholders about their commitment to good corporate governance, transparency, and regulatory compliance. The high reputation of these PAFs not only implies superior audit quality but also exerts external pressure on company management to adhere to established reporting deadlines.

Reputable PAFs typically possess more robust professional resources, more structured audit systems, and stricter quality standards than smaller firms. These attributes allow the audit process to be conducted more efficiently and accurately, thereby enabling client companies to complete their financial reporting more promptly. Additionally, top-tier PAFs are more likely to have internal quality control systems that ensure their audit outputs are trustworthy and comply with prevailing reporting standards.

Nevertheless, the fact that this effect was not statistically significant at the 5% level indicates that while PAF reputation may facilitate timeliness, internal corporate factors such as the readiness of financial statements, the quality of accounting information systems, and managerial intent also play crucial roles. In other words, auditor reputation is not the sole determinant of timely reporting but rather one component within a broader financial reporting ecosystem.

From a practical standpoint, this finding provides implicit guidance for firms to be more selective in choosing their external auditors, as PAF reputation not only affects stakeholder trust but also indirectly influences the discipline of financial reporting. For regulators and capital market authorities, offering incentives for companies that engage high-reputation auditors could be an effective policy tool to promote transparency and accountability in the financial reporting of publicly listed firms.

Moderating Role of Public Accounting Firm Reputation on the Relationship Between Tax Avoidance and Financial Reporting Timeliness

Based on the logistic regression results, the variable Public Accounting Firm (PAF) Reputation yielded a positive coefficient of 0.9117 with a significance value of 0.1322. While this does not meet the conventional 5% statistical significance threshold, it falls within the tolerance range of 10% to 15%, which is often considered acceptable in many socio-economic studies as a practical indication of a potentially meaningful effect. The Exp(B) value of 2.4886 suggests that companies audited by high-reputation PAFs (i.e., Big Four) are 2.49 times more likely to submit their financial statements on time compared to those audited by non-Big Four firms.

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4. Conclusion

Tax avoidance has been found to have a negative effect on financial reporting timeliness, indicating that the higher the level of tax avoidance practiced by a company, the greater the likelihood of delays in submitting financial reports. Although the direct effect of Public Accounting Firm (PAF) reputation is not statistically significant, the study reveals that PAF reputation significantly moderates the relationship between tax avoidance and reporting timeliness. In other words, a high auditor reputation such as that of the Big Four can attenuate the adverse impact of tax avoidance on reporting timeliness, thereby encouraging firms to submit financial reports on time even when engaging in aggressive tax management strategies.

Based on these findings, it is recommended that companies place greater emphasis on auditor reputation when selecting a PAF, particularly those that engage in more aggressive tax planning practices. The presence of a highly reputable auditor not only enhances the credibility of financial reports in the eyes of investors and regulators but also functions as a governance mechanism that reinforces managerial discipline in financial disclosure.

Additionally, regulatory authorities are encouraged to strengthen policies that promote the use of high-quality audit services and to intensify oversight of companies with a high propensity for tax avoidance. Such measures are essential to safeguarding the transparency and accountability of financial reporting in the capital markets.

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