

THE EFFECT OF AUDIT COMMITTEES, AUDIT OPINIONS, AND COMPANY SIZE ON AUDIT DELAYS IN FOOD SECTOR COMPANIES LISTED ON THE IDX

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Abstract. *Audit delay refers to the time required to complete the audit of financial statements from the end of the reporting period until the issuance of the independent auditor's report. The timeliness of financial statement disclosure is a critical aspect for companies because it affects the quality of information received by stakeholders. Although various studies have examined the factors influencing audit delay, previous research findings remain inconsistent, particularly regarding the effects of the audit committee, audit opinion, and firm size. Therefore, this study aims to analyze the effects of the audit committee, audit opinion, and firm size on audit delay among food sector companies listed on the Indonesia Stock Exchange for the 2020–2024 period. This study employs a quantitative approach using secondary data obtained from companies' financial statements. The sampling technique utilized purposive sampling, resulting in a sample of 22 companies with a total of 110 observations. Data analysis was conducted using multiple linear regression with the assistance of SPSS software. The results indicate that the audit committee, audit opinion, and firm size each have a significant partial effect on audit delay. Furthermore, the audit committee, audit opinion, and company size also simultaneously have a significant effect on audit delay. The findings indicate that corporate governance factors, financial reporting quality, and company characteristics play a crucial role in ensuring the timely completion of audits. This study is expected to contribute to the development of accounting literature and serve as a basis for companies to improve the timeliness of their financial reporting.*

Keywords: *Audit Committee; Audit Delay; Audit Opinion; Company Size*

1. INTRODUCTION

The timeliness of audited financial statement disclosure is a critical aspect in maintaining the relevance of information for investors and other stakeholders. Delays in financial statement disclosure can reduce the value of information and increase information asymmetry between management and shareholders (Antika et al., 2023).

Audit delay refers to the time span required from the end of the financial reporting period until the issuance of the independent auditor's report. The longer the audit delay, the less timely the information received by users of financial statements (Soleha et al., 2024).

The timeliness of the submission of audited financial statements is a key concern for regulators and capital market participants in various countries because it relates to market efficiency and the quality of investment decisions. Delays in the publication of financial statements can increase information asymmetry between management and shareholders, thereby reducing the relevance of the information used in economic decision-making. Therefore, audit delay is often used as an indicator to assess the effectiveness of corporate governance and the quality of financial reporting.

In Indonesia, the timeliness of financial statement disclosure by public companies is regulated by Financial Services Authority Regulation No. 14/POJK.04/2022, which requires companies to submit their audited annual financial statements no later than the end of the third

month following the financial statement date. However, there are still companies that experience delays in submitting their audited financial statements (OJK, 2022).

Various studies indicate that firm characteristics and corporate governance mechanisms are associated with audit delays. However, the results of previous studies still show inconsistent findings, necessitating further research to obtain stronger empirical evidence (Aryani et al., 2024). These inconsistent findings suggest that the factors influencing audit delays still require further testing. Furthermore, most previous studies have focused on manufacturing firms in general, while research specifically examining firms in the food sector during the 2020–2024 period remains relatively limited. This situation indicates the existence of a relevant empirical gap that warrants investigation. Therefore, this study is expected to provide more specific empirical evidence regarding the effects of the audit committee, audit opinion, and firm size on audit delays in food sector companies in Indonesia.

This study focuses on food sector companies listed on the Indonesia Stock Exchange during the 2020–2024 period. The food sector was chosen because it has relatively complex operational characteristics, such as high inventory levels, continuous production activities, and an extensive supply chain, all of which have the potential to influence the audit process. This study aims to analyze the effects of audit committees, audit opinions, and firm size on audit delays among food sector companies listed on the Indonesia Stock Exchange during the 2020–2024 period.

2. LITERATURE REVIEW

2.1 Agency Theory

Agency Theory explains the relationship between shareholders as principals and management as agents in managing a company. Differences in interests between the two parties can lead to information asymmetry, necessitating oversight mechanisms to ensure that the information provided by management is reliable (Jansen & Meckling, 1976). This theory asserts that effective oversight mechanisms can reduce conflicts of interest between management and shareholders by enhancing transparency and the quality of financial reporting. In the context of this study, the effectiveness of the audit committee, the quality of the audit opinion, and firm characteristics are viewed as factors that can influence the efficiency of audit completion, thereby impacting audit delays.

a. Audit Delay

Audit delay refers to the time span required from the date of the financial statements to the date of issuance of the independent auditor's report. Audit delay reflects the duration of the audit process conducted by the auditor before the financial statements can be published to stakeholders. The longer the audit delay, the less timely the information received by users of financial statements, which can affect the relevance of the information for investors and other users of financial statements (Soleha et al., 2024). In this study, audit delay is measured using the number of days between the financial statement date and the date of the independent auditor's report, calculated using the following formula:

$$\text{Audit Delay} = \text{Date of the Audit Report} - \text{Date of the Financial Statements}$$

b. Audit Committee

The audit committee is a committee formed by the board of commissioners to assist in overseeing financial reporting processes, internal controls, and the conduct of audits. An effective audit committee can improve the quality of financial reporting and support the smooth progress of the audit process, thereby minimizing audit delay (Ulfah et al., 2024). In this study, the audit committee is measured based on the number of audit committee members a company has, using the following formula:

KA= Σ Audit Committee Members

c. Audit Opinion

An audit opinion is a statement by the auditor regarding the fairness of the presentation of financial statements based on the results of the audit conducted. The audit opinion reflects the company's level of compliance with applicable accounting standards and can influence the complexity of the audit process (Hasanah et al., 2021). The audit opinion is measured using a dummy variable as follows:

Audit Opinion = 1 = Unqualified Opinion (WTP)
0 = Other than an Unqualified Opinion

d. Company Size

Company size describes the extent of resources a company possesses to carry out its operational activities. Larger companies generally have better accounting information systems and internal controls, which can support the efficiency of the audit process (Purba et al., 2022). Company size in this study was measured using the natural logarithm of total assets, calculated using the following formula:

Company Size = Ln (Total Assets)

3. RESEARCH METHODS

This study employs a quantitative approach using secondary data obtained from the annual financial statements of food sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2020–2024. The study population consists of all food sector companies listed on the IDX, while sample selection was conducted using purposive sampling based on specific predetermined criteria. Based on the sample selection process, 22 companies were identified, yielding a total of 110 observations.

Data analysis was performed using multiple linear regression with the aid of IBM SPSS Statistics. All statistical tests in this study were conducted at a significance level of 5% ($\alpha = 0.05$). This significance level served as the basis for determining whether the research hypotheses were accepted or rejected. Prior to hypothesis testing, classical assumption tests were conducted, including tests for normality, multicollinearity, heteroscedasticity, and autocorrelation. Hypothesis testing was performed using a t-test to determine the partial effect of each independent variable on audit delay, an F-test to determine the simultaneous effect of the independent variables, and the coefficient of determination (Adjusted R^2) to measure the model's ability to explain the dependent variable.

4. RESULTS AND DISCUSSION

4.1 Descriptive Statistics

Descriptive statistical analysis is used to provide an overview of the characteristics of the research data. Descriptive statistics present the minimum, maximum, mean, and standard deviation of each research variable, thereby providing information about the distribution of the data (Sugiyono, 2021)

Table 4.1 Results of Descriptive Statistics

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Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Komite Audit	110	3	5	3.53	.631
Opini Audit	110	0	1	.76	.427
Ukuran Perusahaan	110	25.256	32.950	28.54685	1.949225
Audit Delay	110	88	139	110.42	11.913
Valid N (listwise)	110				

The results of the descriptive statistics show variation in the values of all research variables. Audit delay ranged from 88 to 139 days. Audit committees had between 3 and 5 members, while the majority of companies received an unqualified opinion (WTP). Company size also showed considerable variation during the study period.

4.2 Classical Assumption Tests

a. Normality Test

A normality test was conducted to determine whether the residuals in the regression model are normally distributed. The test used the Kolmogorov–Smirnov method, under which the data are considered normally distributed if the significance value is greater than 0.05 (Ghozali & Kusumadewi, 2023)

**Table 4.2 Results of the Normality Test
One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		110
Normal Parameters ^{a,b}	Mean	.0E-7
	Std. Deviation	5.47233925
Most Extreme Differences	Absolute	.056
	Positive	.056
	Negative	-.051
Kolmogorov-Smirnov Z		.587
Asymp. Sig. (2-tailed)		.881

a. Test distribution is Normal.

b. Calculated from data.

The result of the normality test shows an Asymp. Sig. (2-tailed) value of 0.881. This value exceeds the significance level of 0.05; therefore, the model's residuals can be considered normally distributed. Thus, the normality assumption for the regression model has been met.

b. Multicollinearity Test

The multicollinearity test aims to determine whether or not there is a high degree of correlation among the independent variables in a regression model. A model is considered free of multicollinearity if the Tolerance value is greater than 0.10 and the Variance Inflation Factor (VIF) value is less than 10 (Ghozali & Kusumadewi, 2023).

Table 4.3 Results of the Multicollinearity Test

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Komite Audit	.970	1.031
	Opini Audit	.941	1.063
	Ukuran Perusahaan	.956	1.046

a. Dependent Variable: Audit Delay

The results of the multicollinearity test show that all independent variables have Tolerance values above 0.10 and Variance Inflation Factor (VIF) values below 10. The audit committee variable has a VIF value of 1.031, the audit opinion variable has a VIF value of 1.063, and the firm size variable has a VIF value of 1.046. These results indicate that there is no high correlation among the independent variables, so the regression model is free from multicollinearity issues.

c. Heteroscedasticity Test

A heteroscedasticity test was conducted to determine whether there was heteroscedasticity in the regression model. The model is considered free of heteroscedasticity if the significance level is greater than 0.05 (Ghozali & Kusumadewi, 2023)

Table 4.4 Results of the Heteroscedasticity Test

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	11.543	5.253		2.198	.030
	Komite Audit	-.289	.505	-.056	-.572	.569
	Opini Audit	-.726	.758	-.095	-.957	.341
	Ukuran Perusahaan	-.196	.165	-.117	-1.191	.236

a. Dependent Variable: ABS_RES

Based on the Glejser test, the audit committee, audit opinion, and firm size variables have significance values of 0.569, 0.341, and 0.236, respectively. All of these values are greater than 0.05, so it can be concluded that the regression model does not exhibit heteroscedasticity.

d. Autocorrelation Test

The autocorrelation test aims to determine whether there is a correlation between the residuals of one observation and those of another. The test was conducted using the Durbin–Watson (DW) method to ensure that the regression model is free from autocorrelation (Ghozali, 2021).

Table 4.5 Results of the Autocorrelation Test

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.888 ^a	.789	.783	5.549	2.137

a. Predictors: (Constant), Ukuran Perusahaan, Komite Audit, Opini Audit

b. Dependent Variable: Audit Delay

The autocorrelation test using the Durbin-Watson statistic yielded a value of 2.137. This value falls within a range indicating the absence of autocorrelation in the regression model. Thus, the residuals in the research model are independent.

4.3 Multiple Linear Regression

Multiple linear regression analysis was used to test the effects of the audit committee, audit opinion, and firm size on audit delay and to determine the direction of the relationships among the study variables (Sulantari et al., 2024). The analysis yielded the following regression equation:

Table 4.6 Results of Multiple Linear Regression Analysis

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	248.298	8.894		.000
	Komite Audit	-7.557	.855	-.400	.000
	Opini Audit	-18.130	1.284	-.650	.000
	Ukuran Perusahaan	-3.411	.279	-.558	.000

a. Dependent Variable: Audit Delay

$$Y = 248,298 - 7,557X_1 - 18,130X_2 - 3,411X_3$$

Based on this equation, the audit committee has a regression coefficient of -7.557, the audit opinion of -18.130, and firm size of -3.411. All independent variables show a negative relationship with audit delay. These results indicate that a stronger audit committee, a more favorable audit opinion, and larger firm size tend to reduce audit delay.

4.4 Hypothesis Testing

a. t-Tast

The t-test was used to test the partial effect of each independent variable on audit delay. The hypothesis was accepted if the significance level was less than 0.05 (Ghozali & Kusumadewi, 2023).

Table 4.7 t-Test Results

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	248.298	8.894		.000
	Komite Audit	-7.557	.855	-.400	.000
	Opini Audit	-18.130	1.284	-.650	.000
	Ukuran Perusahaan	-3.411	.279	-.558	.000

a. Dependent Variable: Audit Delay

The t-test results show that the audit committee, audit opinion, and firm size each have a significance value of 0.000, which is less than 0.05. These results indicate that all three independent variables have a significant effect on audit delay. Thus, H1, H2, and H3 in this study are accepted.

b. F-Test

The F-test was used to test the simultaneous effect of all independent variables on audit delay. The model was considered significant if the significance level was less than 0.05 (Ghozali & Kusumadewi, 2023).

Table 4.8 F-Test Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	12204.595	3	4068.198	132.110	.000 ^b
	Residual	3264.168	106	30.794		
	Total	15468.764	109			

a. Dependent Variable: Audit Delay

b. Predictors: (Constant), Ukuran Perusahaan, Komite Audit, Opini Audit

The results of the coefficient of determination test show an Adjusted R-Square value of 0.783. These results indicate that 78.3% of the variation in audit delay can be explained by the audit committee, audit opinion, and firm size, while the remaining 21.7% is explained by other factors outside the research model.

c. Coefficient of Determination Test

The coefficient of determination (Adjusted R²) is used to measure the ability of independent variables to explain the variation in the dependent variable. The higher the value of Adjusted R², the greater the model's ability to explain audit delay (Ghozali & Kusumadewi, 2023)

Table 4.9 Coefficient of Determination Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.888 ^a	.789	.783	5.549

a. Predictors: (Constant), Ukuran Perusahaan, Komite Audit, Opini Audit

The results of the coefficient of determination test show an Adjusted R-Square value of 0.783. These results indicate that 78.3% of the variation in audit delay can be explained by the audit committee, audit opinion, and firm size, while the remaining 21.7% is explained by other factors outside the research model.

4.5 Discussion

a. The Effect of the Audit Committee on Audit Delay

The results showed that the audit committee has a significant effect on audit delay. An effective audit committee can improve oversight of the financial reporting process and facilitate coordination with auditors. These conditions support the timely completion of the audit process. This finding is consistent with (Ulfah et al., 2024), (Ayuningrum, 2025), and (Qodriana & Fachriyah, 2024), who found that the audit committee significantly affects audit delay. However, this finding differs from (Kismanah, 2022), who reported that the audit committee has no significant effect on audit delay. The results also support Agency Theory, which states that effective monitoring mechanisms can improve the quality of financial reporting and accelerate audit completion.

b. The Effect of Audit Opinions on Audit Delays

The results showed that audit opinion has a significant effect on audit delay. Companies receiving an Unqualified Opinion tend to have better financial reporting quality, allowing the audit process to be completed more efficiently. This finding supports the studies of (Hasanah et al., 2021) and is also consistent with (Zahra & Wijaya, 2023), who found that audit opinion influences audit delay. The results indicate that companies receiving an Unqualified Opinion generally have more reliable financial statements that comply with applicable accounting standards. Consequently, auditors require fewer additional audit procedures, enabling the audit

process to be completed more efficiently. Therefore, financial reporting quality can influence the timeliness of audit completion.

c. The Effect of Company Size on Audit Delays

The results showed that firm size has a significant effect on audit delay. Larger companies generally have better resources and internal control systems, which support a smoother audit process. These results are consistent with (Mutawaqila & Oktariza, 2022) and (Purba et al., 2022). However, they differ from the findings of (Pratiwi, 2023) and (Ichwan & Fitriyana, 2023), who found that firm size does not significantly affect audit delay. Larger companies usually have more adequate internal control systems and better supporting resources. These conditions facilitate the provision of information required by auditors, allowing the audit process to be completed more effectively. As a result, the likelihood of audit delay becomes lower.

d. The Effect of the Audit Committee, Audit Opinion, and Company Size on Audit Delay

The results showed that the audit committee, audit opinion, and firm size simultaneously have a significant effect on audit delay. These findings indicate that the timeliness of audit completion is influenced by a combination of corporate governance, financial reporting quality, and company characteristics. This finding is consistent with (Lina et al., 2022) and (Hasanah et al., 2021), who found that internal company factors jointly influence audit delay. Overall, the findings indicate that audit delay is influenced by various interrelated factors, including corporate governance mechanisms and company characteristics. Therefore, improving the quality of corporate governance and financial reporting is essential to support the timely completion of the audit process.

CONCLUSION

This study aims to analyze the influence of the audit committee, audit opinion, and firm size on audit delay in food sector companies listed on the Indonesia Stock Exchange for the period 2020–2024. The results show that the audit committee, audit opinion, and firm size each have a significant partial effect on audit delays. Furthermore, these three variables were also found to have a significant simultaneous effect on audit delays, with the model explaining 78.3% of the variation. These findings indicate that corporate governance mechanisms, financial reporting quality, and firm characteristics play a crucial role in ensuring the timely completion of audits. Therefore, this study provides empirical evidence supporting the notion that a combination of corporate governance mechanisms and firm characteristics is a key factor in improving the timeliness of audit completion for food sector companies listed on the Indonesia Stock Exchange.

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