

ABSTRACT

This study aims to prove the effect of company size, auditor reputation, profitability and audit opinion on audit delay. The sample in this study were manufacturing companies on the consumer goods industry sector which were listed on the Indonesia Stock Exchange (IDX) during the period 2017 to 2021 using a purposive sampling technique, resulting in 19 companies and 95 company observation data. The data analysis technique used in multiple linear regression analysis. The results of this study indicate that company size, auditor reputation, audit opinion have no effect on audit delay, and profitability has an effect on audit delay.

Keywords: *Audit Delay, Company Size, Auditor Reputation, Profitability, Opinion Audit*



ABSTRAK

Penelitian ini bertujuan untuk membuktikan pengaruh ukuran perusahaan, reputasi auditor, profitabilitas dan opini audit terhadap audit delay. Sampel dalam penelitian ini adalah perusahaan manufaktur sektor industry barang konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2017 sampai dengan 2021 dengan teknik purposive sampling, sehingga diperoleh 19 perusahaan dan data observasi sebanyak 95 perusahaan. Teknik analisis data yang digunakan analisis regresi linear berganda. Hasil penelitian ini menunjukkan ukuran perusahaan, reputasi auditor, opini audit tidak berpengaruh terhadap audit delay, dan profitabilitas berpengaruh terhadap audit delay.

Kata Kunci : Audit Delay, Ukuran Perusahaan, Reputasi Auditor, Profitabilitas, Opini Audit

