

**AUDIT DELAY: FACTORS AFFECTING BANKING COMPANIES LISTED
ON THE INDONESIA STOCK EXCHANGE FOR THE 2019-2021 PERIOD**

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ABSTRACT

This study aims to identify the effect of company size, profitability, solvency, auditor's opinion and reputation of the public accounting firm on audit delay. The independent variables in this study are company size, profitability, solvency, auditor's opinion and reputation of the public accounting firm. The dependent variable in this study is audit delay. The population in this study are all banking companies listed on the Indonesia Stock Exchange (IDX) during the 2019-2021 period. The research period was carried out for 3 years. The sampling technique used was purposive sampling technique with a sample of 43 companies obtaining a sample of 129 based on certain criteria. The analytical method of this study uses multiple linear regression with the help of SPSS 23. The results of this study prove that partially firm size and solvency have a effect on audit delay, while profitability, auditor opinion and public accounting firm reputation have no effect on audit delay. Simultaneously, company size, profitability, solvency, auditor's opinion, and reputation of a public accounting firm have a significant effect on audit delay.

Keywords: Company Size, Profitability, Solvency, Audit Opinion, Reputation of Public Accounting Firm and Audit Delay