

ABSTRACT

Financial reports are an important instrument that acts as a liaison between internal company parties and external parties regarding the company's condition. Audit delay is the delay in the independent auditor's report which is measured from the closing date of the financial year to the date of the independent auditor's report. The pending publication of audited financial reports is not relevant to be used as information for investors in making investment decisions. The impact is that the company will lose the opportunity to obtain funds from investors and potentially lose public trust.

This research aims to examine the influence of KAP reputation, audit committee gender, operational complexity, and company age on audit delay in primary consumer goods sector companies listed on the Indonesia Stock Exchange in 2018-2022 simultaneously and partially. This research is quantitative research and hypothesis testing. With purposive sampling, a sample of 10 companies or 50 observation data was obtained. The analysis technique used in this research is panel data regression analysis using E-Views 12 software.

The results of this research show that simultaneously audit committee gender, operational complexity, and company age influence audit delay. Meanwhile, partially, only gender of the audit committee has a negative effect on audit delay and operational complexity has a positive effect on audit delay.

Keywords: KAP Reputation, Audit Committee Gender, Operational Complexity, Company Age, Audit Delay