

ABSTRACT

The time difference between the period when the independent audit report is published and the year the annual report ends shows the amount of time required in the audit period. These conditions can influence decision making by users of financial reports. However, the fact is that many companies are still late in submitting their financial reports.

In this research, the independent variables consist of company age, auditor switching and complexity of company operations. Meanwhile, the dependent variable in this research is audit delay. The aim of this research is to determine the effect of company age, auditor switching and complexity of company operations on audit delay in energy sector companies listed on the IDX in 2018-2022.

This research uses a purposive sampling technique for sampling. Based on sampling techniques and criteria, 32 companies were obtained for a period of five years. Therefore, the total number of observations is 32 data from energy sector companies listed on the IDX in 2018-2022. This research uses descriptive statistical analysis methods and panel data regression models using Eviews 12 Student Lite software.

The results of this research show that simultaneously the age of the company, auditor switching and the complexity of the company's operations influence audit delays in energy sector companies listed on the IDX in 2018-2022. Apart from that, partially, company age has a negative effect on audit delay and auditor switching has not effect on audit delay. Meanwhile, partially, the complexity of company operations has a positive effect on audit delays in energy sector companies on the IDX in 2018-2022.

Based on the results of this research, it is hoped that for companies it can provide an overview of the factors that cause companies to experience audit delays so that companies can anticipate so as not to experience audit delays. For investors, it is hoped that it can provide an illustration of the factors that cause companies to experience audit delays so that it can provide a signal for investors to help in making decisions to invest in a company going public.

Keywords: Audit delay, Complexity of Company Operations, Auditor Switching, and Company Age.