

ABSTRACT

Audit delay is a time interval from the closing date of the annual financial statement book to the date stated in the independent auditor's report. The publication of financial statements without adequate timeliness will reduce the relevance and reliability of the financial statements themselves. There are still has cases of audit delay in the IDX Property, Real Estate and Building Construction sector and there are many factors that underlie this audit delay. Timeliness of financial statement submission can provide both positive and negative perspectives for users of financial statements.

This study aims to examine whether there is a partial or simultaneous influence of operating profit, solvency, audit opinion and company size variables on audit delay in Property, Real Estate and Building Construction sector companies listed on the Indonesia Stock Exchange in the 2016-2018 period. The measurement of each variable is obtained from the company's annual report in the given period.

The sampling method in this study uses purposive sampling technique, there are 162 samples that will be used in this study. This study uses panel data regression analysis techniques for data processing using the help of Eviews 9 software.

The results of this study indicate that operating profit, solvency, audit opinion and company size simultaneously affect audit delay. Partially, solvency has a positive effect on audit delay, while operating profit, audit opinion and company size have no effect on audit delay.

It is recommended to further researchers to add the latest research year by using variables that have no effect in this study. It is recommended for companies to

pay attention to the level of solvency because these factor can cause companies to experience audit delay. Investors are expected to pay attention to the timeliness of the submission of audited financial statements. For auditors, it is recommended for auditors to consider solvability in decision making because these variables affect audit report lag.

Keywords: *Audit Delay, Operating Profit, Solvency, Audit Opinion, Company Size*