

ABSTRACT

Financial statements is very important source of information to assist various interested parties in making decisions and financial statements also function in measuring the performance of a company or organization. Companies listed on the Indonesia Stock Exchange (IDX) are required to report financial statements in accordance with financial accounting standards and have been audited by an independent auditor in a timely manner so that the information obtained is understandable, relevant, reliable and comparable. The timeliness of the presentation of financial statements can be seen from the company's audit delay period, namely the time difference between the issuance date of the audit report and the closing date of the financial year. The delay in the submission of reports in the financial statements can affect the audit reporting period.

This study aims to determine the effect of profitability, leverage and auditor reputation on audit delay in large trading sub-sector companies listed on the Indonesia Stock Exchange for the 2016-2019 period either simultaneously or partially.

The population in this study is the large trading sub-sector companies listed on the Indonesia Stock Exchange for the 2016-2019 period. The sample selection technique used is purposive sampling and obtained 112 sample units. The data analysis method in this study is panel data regression analysis using the software eviews 11.

The results showed that profitability, leverage and auditor reputation simultaneously had a significant effect on Audit Delay. Partially, profitability have a negative effect on audit delay. While the leverage and auditor reputation variables partially do not effect on audit delay.

The results of this study are expected that the variables of profitability, leverage and auditor reputation can be used as guidelines for both the company and by auditors in carrying out financial statement audits and this research is expected to add insight and knowledge about the factors that affect audit delay.

Keywords: Audit Delay, Profitability, Leverage and Auditor Reputation