

ABSTRACT

All companies going public on the Indonesia Stock Exchange (IDX) must report financial statements, and they are prepared in accordance with financial accounting standards that have been audited by auditors in a timely manner. The implementation and also the responsibility of the auditor relates to the timeliness of the submission of audit reports. One of the obstacles experienced by companies going public is the timeliness in publishing their annual financial statements relevantly.

The timeliness of financial statements is very important for stakeholders to know the actual state of the company in making timely and accurate decisions and help them reduce asymmetric information. The term itself means to postpone the audit of the delay in submitting financial statements to the public because the existence of the audit process is calculated by summing the days between the per-period date of the financial statements issued by the company to the date of the audit of the report issued by an independent auditor.

This study aims to determine the Effect of Auditee Characteristics, Effectiveness of Audit Committees, and Probability of Bankruptcy on Audit Delay Studies on Companies Engaged in the Miscellaneous Industry Sector Listed on the IDX in 2018-2021". The data used in the study were obtained from the financial statements. The population in the study is the Miscellaneous Industry Sector Listed on the IDX in 2018-2021. The sample selection technique used is Purposive Sampling and was obtained from 28 companies with a period of 2018 – 2021. The data analysis method in this study is panel data regression using Eviews 10 Software.

The results showed that Profitability, Leverage, Effectiveness of the Audit Committee, Probability of Bankruptcy had a simultaneous effect on Audit Delay. Meanwhile, partially Profitability has an effect in a negative direction on Audit Delay and Leverage, Effectiveness of audit committee, probability of bankruptcy has no effect on Audit Delay.

The suggestion in this study is to add free variables outside of this research which should have an effect on audit delay. Furthermore, it is necessary to extend the period of research and use the company's research sub-projects in other sectors

Keywords: *Audit Committee Effectiveness, Audit Delay, Bankruptcy Probability, Profitability, Leverage*