

ABSTRACT

Audit delay is a time interval seen from the closing date of the annual financial statements to the date stated in the independent auditor's report. Financial statements that are published in a timely manner will reduce the relevance and reliability of these financial statements.

There are still cases of Audit delay in companies that are included in the LQ45 index listed on the IDX and there are many factors mentioned in several studies that underlie the occurrence of Audit delay. Timeliness in submitting financial statements can provide a positive or negative perspective for users of financial statements.

This study aims to examine whether there is a partial or simultaneous effect of operating complexity, contingency, type of industry, and managerial ownership variables on audit delay in LQ45 index companies listed on the Indonesia Stock Exchange in the 2017-2021 period. The population of this study is the LQ45 index companies listed on the Indonesia Stock Exchange (IDX) in 2017-2021. The sample selection technique used purposive sampling with 100 sample units.

The research method carried out by the author in this study is a quantitative method. The sampling technique was purposive sampling, which obtained 20 samples of research within a period of 5 years so that 100 units of research samples were obtained. This research method uses descriptive analysis and panel data regression analysis to process data using Eviews 12 software.

The results showed that the operational complexity, contingency, type of industry, and managerial ownership simultaneously affect the audit delay. Partially, the complexity of operations, contingencies, and type of industry have a positive effect on audit delay, while managerial ownership has no partial effect on audit delay. The research results are expected to be a good guide for the company in managing the company, and auditors in auditing financial statements.

Keywords: *Audit delay, Operational Complexity, Contingency, Industry Type, Managerial Ownership*