

## **ABSTRACT**

*Every company listed on the Indonesia Stock Exchange is required to publish financial statements that are in accordance with Financial Accountant Standards (FAS) and have been audited by a Public Accounting Firm (PAF). Timeliness in issuing audited financial statements is very important for public companies that use the capital market as the main source of funding. Audit delay is agreed to be one of the main factors in the delay in publishing the company's annual report.*

*This study aims to determine whether changes in auditors, company size, and reputation of public accountants have an influence on audit delays in consumer cyclicals sector companies listed on the Indonesia Stock Exchange in 2018-2021. The factors that will be tested in this study are changes in auditors, company size, and the PAF reputation as an independent variable, as well as audit delay as a dependent variable.*

*The methods used are descriptive and causal methods. The population in this study is consumer cyclicals sector companies listed on the Indonesia Stock Exchange totaling 128 companies. The sampling technique uses non-probability sampling with the purposive sampling method which produces a sample number of 28 companies with a research period of 4 years. The data analysis used was panel data regression using the EViews 12 program. The type of data used is secondary data sourced from the company's annual report, online news, previous research, and related articles.*

*The results of this study show that simultaneously, the change of auditors, company size, and the reputation of PAF affect audit delay. While partially, the change of auditors has a positive effect on audit delay, but the size of the company and the reputation of the PAF do not affect the audit delay.*

*The suggestion in this study is to be able to add other variables, add sample criteria, look at different company sectors, and extend the period of time in the research period.*

**Keywords:** *audit delay, PAF reputation, auditor turnover, company size,*