

ABSTRACT

THE EFFECT OF COMPANY SIZE, AUDITOR OPINION, PROFITABILITY, AND AUDITOR REPUTATION ON AUDIT DELAY IN THE FOOD AND BEVERAGE INDUSTRY SUB-SECTOR LISTED ON THE INDONESIA STOCK EXCHANGE

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The existence of a time difference between the financial statements and the date of the auditor's opinion indicates the amount of time required in the audit completion period. These conditions can affect the information published and market reaction to lengthy information. It will also increase the level of uncertainty of the readers of the information regarding the information published in the auditor's financial report. This study aims to measure and explain the factors that have the possibility of causing or influencing the existence of audit delay. The factors referred to are audit delay, company size, auditor opinion, profitability, auditor reputation. The population in this study are consumer goods sector companies with the food & beverage sub-sector listed on the Indonesia Stock Exchange for the period 2018 – 2021. The sampling technique used in this study was purposive sampling with a sample size of 13 companies. Data analysis uses several regressions. The results of the study show that auditor opinion and profitability have an influence on audit delay, while company size and auditor reputation have no effect on audit delay.

Keywords: Audit Delay, Company Size, Auditor's Opinion, Profitability, Auditor's Reputation.

Libraries : 36

Publication Years : 2016 – 2022