

ABSTRACT

The Effect of Audit Complexity, Audit Opinion and Financial distress on Audit delay (empirical studies on the manufacturing companies in various basic materials sectors listed on the Stock Exchange. Indonesia Stock Exchange 2018 – 2022)

Olifia Mardiana¹⁾, Irma Paramita Sofia²⁾

¹⁾ Student of Accounting Department , Pembangunan Jaya University

²⁾ Lecturer of Accounting Department, Pembangunan Jaya University

This study aims to explain and understand the effect of complexity audit and audit opinion on audit delay with financial distress as the moderating variable , in which this research was conducted based on empirical studies on basic materials sectors listed on the Stock Exchange. Indonesia Stock Exchange 2018 – 2022. The population of this study consists of 106 companies in the basic materials sector listed on the IDX during the 2018 to 2022 period. The sample used totals 200, obtained through purposive sampling. Data analysis was conducted using multiple linear regression analysis, processed with Eviews12 software. The results of the study reveal that Audit Complexity affects Audit Delay, while Audit Opinion does not affect Audit Delay. Simultaneously, the variables Audit Complexity and Audit Opinion influence Audit Delay. Additionally, this study found that Financial Distress can moderate the effect of Audit Complexity on Audit Delay, but it does not moderate the effect of Audit Opinion on Audit Delay.

Keywords : *Audit Complexity, Audit Opinion, Financial distress, Audit delay .*