

## **ABSTRACT**

***The Influence of Independent Commissioners, Company Size, and Audit Fees on Audit Delay with Tax Risk as a Moderating Variable (Empirical Study of the Non-Cyclical Consumer Sector Listed on the Indonesia Stock Exchange 2019-2023)***

Andika Indra Falim<sup>1)</sup>, Agustine Dwianika<sup>2)</sup>

<sup>1)</sup>*Student of Accounting Department, Pembangunan Jaya University*

<sup>2)</sup>*Lecturer of Accounting Department, Pembangunan Jaya University*

*This research aims to determine the influence independent commissioners, company size, and audit fees on audit delay with tax risk as a moderating variable. This type of research is quantitative research. The population in this research consumer non-cyclicals sector companies listed on the Indonesia Stock Exchange in 2019-2023. Sampling was carried out using a purposive sampling method and the sample size was 180. This research used secondary data, and the data analysis was Eviews (Econometric Views) 12. The results of this research show that independent commissioners and company size have no effect on audit delay, while audit fees have a negative effect on audit delay. Simultaneously, independent commissioners, company size, and audit fees influence audit delay. The results of the interaction test show that tax risk cannot moderate the influence of independent commissioners on audit delay, and tax risk can moderate the influence of company size and audit fees on audit delay.*

***Keywords:*** *Independent Commissioner, Company Size, Audit Fees, Audit Delay, Tax Risk.*

*References: 48*

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