

ABSTRACT

The Influence of Profitability, Audit Committee and Audit Opinion on Audit Delay (Empirical Study of Food and Beverage Companies on the Indonesian Stock Exchange 2018-2023)

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This research aims to analyze the influence of profitability, audit committee and audit opinion on audit delay. This research uses a quantitative approach, the data used is secondary data obtained from the financial reports of food and beverage companies listed on the Indonesia Stock Exchange from 2018 to 2023. The sampling used in this research uses a purposive sampling approach and the data analysis technique uses analysis. panel data regression. The results of this study show that H1 in this study is accepted because profitability influences audit delay, H2 in this study is rejected because the audit committee has no influence on audit delay, H3 in this study is accepted because audit opinion influences audit delay, and H4 in this study is accepted because Profitability, Audit Committee and Audit Opinion simultaneously influence audit delay.

Keywords: Profitability, Audit Committee, Audit Opinion and Audit Delay