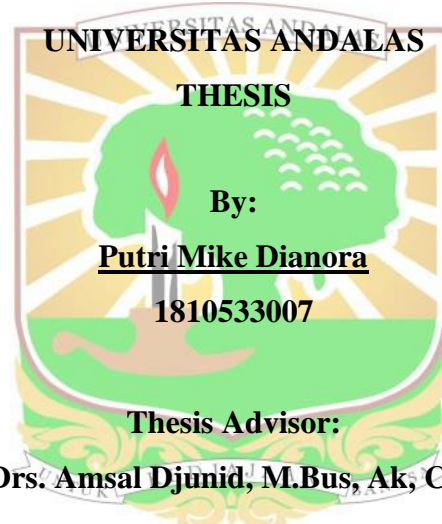


**FACTORS INFLUENCING AUDIT DELAY IN LQ45 COMPANIES LISTED
ON THE INDONESIA STOCK EXCHANGE (IDX)**



**DEPARTMENT OF ACCOUNTING
FACULTY OF ECONOMICS AND BUSINESS**



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ABSTRACT

The purpose of this study is to determine the influence of company size, profitability, solvency, auditor's opinion, and auditor's reputation on audit delay. The population used in this study is LQ45 companies listed on the Indonesia Stock Exchange (IDX) for the period 2018-2020. The number of samples used in this study is 26 companies. Purposive sampling is the sampling method used. Based on the predetermined sampling criteria, the total sample of this research is 78 company data. The research approach is quantitative method using secondary data as the type of data, that are collected from the Indonesia Stock Exchange website and the company's website. The data analysis used is multiple linear regression. The partial regression test results show that company size, profitability, solvency, and auditor's opinion have an impact on audit delay. Meanwhile auditor's reputation does not have an impact on audit delay.

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

