

**FACTORS INFLUENCING AUDIT DELAY IN FINANCIAL SECTOR  
COMPANIES LISTED IN INDONESIA STOCK EXCHANGE (IDX)**



**DEPARTMENT OF ACCOUNTING  
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**THESIS**

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*Submitted to fulfil the requirements in order to obtain the degree of Bachelor of  
Accounting*

**PADANG 2022**

## ABSTRACT

*This study aimed to determine the effect of firm size, profitability, solvency, auditor's opinion, company age, audit committee, and KAP size on audit delay. The population used in this study are financial sector companies listed on the Indonesia Stock Exchange (IDX) for the 2019-2020 period. The number of samples used in this study was 94 companies. Purposive sampling is the sampling method used. Based on predetermined sampling criteria, the number of samples in this study was 188 company data. The research approach is a quantitative method with secondary data collected from the Indonesia Stock Exchange website. Analysis of the data used is multiple linear regression. The results of the partial regression test show that company size, profitability, company age, and audit committee affect audit delay. Meanwhile, company size, solvency, auditor opinions, and KAP size do not affect audit delay.*

**Keywords:** Audit Delay, Company Size, Profitability, Solvency, Auditor Opinions, Company Age, Audit Committee, KAP size

