

## **CHAPTER V CONCLUSION**

### **5.1 Conclusion**

This study aims to determine the influences of company size, profitability, solvency, auditor opinions, company age, audit committee, and KAP size on audit delay. The sample is the 2019-2020 financial sector companies listed on the Indonesia Stock Exchange. Then after conducting the selection, a sample of 188 companies was obtained. The results of the study can be concluded as follows:

1. Company size does not influence audit delay in financial sector companies listed on the Indonesia Stock Exchange in 2019-2020.
2. Profitability influences audit delay in financial sector companies listed on the Indonesia Stock Exchange in 2019-2020.
3. Solvency does not influence audit delay in financial sector companies listed on the Indonesia Stock Exchange in 2019-2020.
4. Auditor Opinions do not influence audit delay in financial sector companies listed on the Indonesia Stock Exchange in 2019-2020.
5. Company Age influences audit delay in financial sector companies listed on the Indonesia Stock Exchange in 2019-2020.
6. The Audit Committee influences audit delay in financial sector companies listed on the Indonesia Stock Exchange in 2019-2020.
7. KAP size does not influences audit delay in financial sector companies listed on the Indonesia Stock Exchange in 2019-2020.

### **5.2 Limitation**

Limitations of the study can be explained as follows:

1. The research period used is only two years, namely 2019-2020.

Differences in results may occur due to differences in the duration of the study.

2. The use of data sources in this study only uses secondary data, so data analysis is highly dependent on the results of data publication.
3. The sample companies only take financial sector companies, so the results of this study are not generalized to all companies listed on the Indonesia Stock Exchange.

### 5.3 Recommendations

Based on the conclusions above, some suggestions can be put as follows:

1. For further research, it is recommended to add independent factors that are not included in this study and extend the research period so that the research results can be more comprehensive
2. Auditors are advised to plan their work effectively and efficiently so that audit delays can be minimized and financial reports can be published on time.
3. For the company, it is recommended to continue to work professionally and conduct periodic evaluations of each other's performance to control the dominant factors that affect audit delay.

