



ACCOUNTING DEPARTMENT
FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS ANDALAS

UNIVERSITAS ANDALAS
THESIS

AUDIT FIRM SIZE, COMPLEXITY OF COMPANY OPERATIONS, AND
TAX AVOIDANCE AS PREDICTORS OF AUDIT DELAY

*(Empirical Study on Manufacturing Companies Listed on the Indonesia Stock
Exchange (IDX) 2020-2023)*

By:

SHAF A AZZAHRA

2010532046

Thesis Advisor:

Suhernita, SE, M.For.Accy, Ak, CA

*Submitted in Partial Fulfillment of the Requirements for the Degree of
Bachelor of Accounting*

PADANG

2024

ABSTRACT

The research includes a quantitative study using secondary data obtained from the manufacturing company's financial statement. The research's population constituted the manufacturing companies listed on the Indonesia Stock Exchange during the year 2020-2023. The sample is collected by using purposive sampling over the listed companies in the criteria that the company publishes the audited financial report as of December 31 and also shows the data needed in the research. The sample which has met the criteria is 155 companies and analyzed by ordinary least square regression analysis with fixed effect model. The results show that the audit firm size have a negative influence on the audit delay, while the complexity of company operations and tax avoidance do not affect the audit delay.

Keywords: Audit Delay, Audit Firm Size, Complexity of Company Operations, Tax Avoidance, Eviews, Ordinary Least Square, Fixed Effect Model

