

# ***The Effect of Company Size, Audit Opinion, Profitability, Operational Complexity, and Leverage on Audit Delay***

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## ***Abstract***

*This research was conducted that aims to determine the effect of company size, audit opinion, profitability, operational complexity, and leverage on audit delay. The sample in this study consisted of 65 companies in the trade, service, and investment sector listed on the Indonesia Stock Exchange in the 2016-2020 period, which were selected using purposive sampling technique. Testing the hypothesis in this study was used Multiple Linier Regression analysis with the SPSS version 25. Simultaneously the result show that company size, audit opinion, profitability, operational complexity, and leverage have a significant effect on audit delay. Then partially the results show that audit opinion and profitability has a negative and significant effect on audit delay, and operational complexity has a positive and significant effect on audit delay. While company size and leverage do not have a significant effect on audit delay.*

**Keywords:** *company size, audit opinion, profitability, operational complexity, leverage, audit delay.*

# **Pengaruh Ukuran Perusahaan, Opini Audit, Profitabilitas, Kompleksitas Operasi, dan *Leverage* Terhadap *Audit Delay***

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## **Abstrak**

Penelitian ini dilakukan dengan tujuan untuk mengetahui pengaruh ukuran perusahaan, opini audit, profitabilitas, kompleksitas operasi, dan *leverage* terhadap *audit delay*. Sampel dalam penelitian terdiri dari 65 perusahaan sektor perdagangan, jasa, dan investasi yang terdaftar di Bursa Efek Indonesia periode 2016-2020, yang dipilih menggunakan teknik *purposive sampling*. Pengujian hipotesis menggunakan analisis regresi linier berganda dengan program SPSS versi 25. Secara simultan hasil penelitian menyatakan bahwa ukuran perusahaan, opini audit, profitabilitas, kompleksitas operasi, dan *leverage* memiliki pengaruh signifikan terhadap *audit delay*. Kemudian secara parsial hasil penelitian menunjukkan bahwa opini audit dan profitabilitas berpengaruh negatif signifikan terhadap *audit delay*, serta kompleksitas operasi berpengaruh positif signifikan terhadap *audit delay*. Sedangkan variabel ukuran perusahaan dan *leverage* tidak memiliki pengaruh signifikan terhadap *audit delay*.

**Kata kunci:** ukuran perusahaan, opini audit, profitabilitas, kompleksitas operasi, *leverage*, *audit delay*.