

***The Effect of Audit Opinion, Audit Committee, and Financial
distress On Audit Delay With The Reputation of A Public
Accounting Office as A Moderating Variable***

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Abstract

This study is a quantitative study that aims to determine the effect of audit opinion, audit committee, and financial distress on audit delay with the reputation of the public accounting firm as a moderating variable. This study uses data from the annual financial statements of the non-primary consumer goods sector listed on the Indonesia Stock Exchange. The selection of sample criteria was carried out using a purposive sampling technique with predetermined criteria and data obtained were 201 samples from 67 non-primary consumer goods sector companies listed on the Indonesia Stock Exchange during the 2018-2020 period. Hypothesis testing in this study uses Moderated Regression Analysis (MRA) with the help of SPSS 26 software and a significance level of 5%. The results of the test show that (1) audit opinion and financial distress have a negative effect on audit delay, (2) audit committee has no significant effect on audit delay, (3) KAP reputation is not able to moderate the effect of audit opinion and audit committee on audit delay, (4) KAP reputation is able to moderate the effect of financial distress on audit delay.

Keywords: *Audit Delay, Audit Opinion, Audit Committee, Financial distress, Public Accountant Firm Reputation*

**Pengaruh Opini Audit, Komite Audit, dan *Financial distress*
Terhadap Audit Delay dengan Reputasi Kantor Akuntan Publik
(Kap) sebagai Variabel Moderasi**

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Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui pengaruh opini audit, komite audit, dan *financial distress* terhadap audit delay dengan reputasi kantor akuntan publik sebagai variabel moderasi. Penelitian ini menggunakan data laporan keuangan tahunan sektor barang konsumen non-primer yang terdaftar di Bursa Efek Indonesia. Pemilihan kriteria sampel dilakukan dengan teknik purposive sampling dengan kriteria yang telah ditentukan dan diperoleh data berjumlah 201 sampel dari 67 perusahaan sektor barang konsumen non-primer yang terdaftar di Bursa Efek Indonesia selama periode 2018-2020. Pengujian hipotesis dalam penelitian ini menggunakan *Moderated Regression Analysis* (MRA) dengan bantuan software SPSS 26 dan tingkat signifikansi sebesar 5%. Hasil dari pengujian diperoleh (1) opini audit dan *financial distress* berpengaruh negatif terhadap audit delay, (2) komite audit secara signifikan tidak berpengaruh terhadap audit delay, (3) reputasi KAP tidak mampu memoderasi pengaruh opini audit dan komite audit terhadap audit delay, (4) Reputasi KAP mampu memoderasi pengaruh *financial distress* terhadap audit delay.

Kata kunci: Audit Delay, Opini Audit, Komite Audit, *Financial distress*, Reputasi Kantor Akuntan Publik