

***The Influence of Key audit matter, Audit Opinion, and Audit complexity on Audit delay***

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**ABSTRACT**

*This research was conducted to analyze and understand the influence of key audit matters, audit opinions, and audit complexity proxied by the number of subsidiary companies on audit delay. The study employed a quantitative research approach, utilizing secondary data from non-financial sector companies in the year 2022. A total of 654 samples from non-financial sector companies were then tested using the statistical application STATA 17. The findings of the research indicate that both key audit matters and audit complexity do not have a significant influence on audit delay. Then, the audit opinion has a significant positive influence on audit delay.*

***Keywords:*** *Key audit matter, Audit Opinion, Audit complexity, Audit delay*

**Pengaruh *Key audit matter*, Opini Audit, dan *Audit complexity*  
terhadap *Audit delay*  
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**ABSTRAK**

Penelitian ini dilakukan untuk menganalisis dan mengetahui pengaruh *key audit matter*, opini audit dan *audit complexity* yang diproksikan jumlah anak perusahaan terhadap *audit delay*. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan data sekunder yang berasal dari perusahaan sektor non keuangan tahun 2022. Terdapat 654 sampel perusahaan sektor non keuangan yang kemudian diuji menggunakan aplikasi statistik STATA 17. Penelitian ini menghasilkan bahwa *key audit matter* dan *audit complexity* tidak memiliki pengaruh signifikan terhadap *audit delay*. Lalu opini audit memberikan pengaruh signifikan positif terhadap *audit delay*.

Kata Kunci: *Key audit matter*, Opini Audit, *Audit complexity*, *Audit delay*