

***The Effect Of Audit Fee, Financial Distress, Audit Opinion, Firm Size On  
Audit Delay***

By : Gabriella Stefanie Purba

**ABSTRACT**

*This Study is a quantitative study that aims to analyze the factors that effect of effect of audit, fee, financial distress, audit opinion, and firm size on audit delay in trading, service, and investments companies listed on the Indonesia Stock Exchange for the 2018-2020 period. This study uses secondary data in the form of company annual reports. The sample of this study is 104 companies. Hypothesis testing in this study is using Multiple Linear Regression Analysis with STATA program. The result of data analysis indicate that (1) audit fee has has no significant effect on audit delay, (2) financial distress has has no significant effect on audit delay, (3) audit opinion has a negative and significant effect on audit delay, (4) firm size has has no significant effect on audit delay.*

***KEYWORDS : Audit Fee; Financial Distress; Audit Opinion; Firm Size; Audit Delay***

**Pengaruh *Audit Fee*, *Financial Distress*, Opini Audit, dan Ukuran  
Perusahaan Terhadap *Audit Delay***

Oleh : Gabriella Stefanie Purba

**ABSTRAK**

Penelitian ini merupakan penelitian kuantitatif yang memiliki tujuan untuk menganalisis pengaruh *audit fee*, *financial distress*, opini audit, dan ukuran perusahaan terhadap *audit delay* pada perusahaan sektor perdagangan, jasa, dan inestasi yang terdaftar di Bursa Efek Indonesia periode 2018-2020. Penelitian ini menggunakan data sekunder berupa laporan tahunan perusahaan. Sampel penelitian berjumlah 104 perusahaan. Pengujian hipotesis dalam penelitian ini menggunakan Analisis Regresi Linear Berganda dengan program STATA. Hasil analisis data menunjukkan bahwa (1) *audit fee* tidak berpengaruh terhadap *audit delay* (2) *financial distress* tidak berpengaruh terhadap *audit delay*, (3) opini audit berpengaruh negatif dan signifikan terhadap *audit delay*, (4) ukuran perusahaan tidak berpengaruh terhadap *audit delay*.

**Kata Kunci :** *Audit Fee*; *Financial Distress*; Opini Audit; Ukuran Perusahaan;  
*Audit Delay*