## ABSTRACT

*Mandatory rules have been compiled by the Financial Services Authority (OJK) regarding the deadline for submitting audited reports, stated in OJK's rule No. 29 / PJOK.04 / 2016. This is done to maintain the accuracy of the delivery of audited reports, so that it can be useful information for the wearer. But in fact, even though there are already mandatory rules, there are still companies that submit audited reports beyond the set time limit (audit delay). The deadline for submitting audit reports is based on Bapepam-LK No. KEP-346/BL/2011 is 90 days from the date of closing of the year book, and the latest OJK regulation No. 29/PJOK.04/2016 states that the deadline for submitting audit reports is 120 days after the yearly closing date. Audit delay can be caused by various factors, both from the auditee factor, the auditor factor, and other factors. The auditee factors in this study are good news, financial distress, and company complexity. The auditor factor is the audit fee and the auditor's reputation. While other factors are independent commissioners.*

*This study aims to determine the simultaneous and partial influence of good news, financial distress, independent commissioners, company complexity, audit fees, and auditor's reputation on audit delay. The population in this study are all property, real estate and building construction companies listed on the Indonesia Stock Exchange (IDX) for the 2015-2018 period. There are 160 sample companies using purposive sampling, 66 of which are outlier data, so that 94 final samples are obtained. Data in this study were analyzed with descriptive statistics and panel data regression.*

*The results of this study indicate that good news, financial distress, independent commissioners, company complexity, audit fees, and auditor reputation have a simultaneous effect on audit delay. Partially, the complexity of the company has a positive effect on audit delay, audit fees have a negative effect on audit delay, while good news, financial distress, independent commissioners, and auditor reputation have no effect on audit delay.*

*It is recommended for further research to retest the independent variables that do not affect the dependent variable. For the good news variable, further research is recommended to use profitability proxies in addition to return on assets (ROA). For the independent commissioner variable, further research is recommended to use a proxy other than the composition of the independent commissioner, or it can also add another proxy that is suggested to be able to interpret the function of the independent commissioner. For companies, it is better to pay attention to aspects of the complexity of the company, because the addition of a subsidiary can cause delay in audited financial statements.*



*Keywords: audit delay, good news, financial distress, independent commissioners, company complexity, audit fees, and auditor reputation.*