

ABSTRACT

Companies must pay attention to timeliness in submitting financial statements because it is very important to know the state of the company in the form of information to observers or investors. However, there are still many companies that are late in submitting the results of their financial statements or can be considered to be affected by audit delays.

Companies affected by audit delays are companies that submit financial report results beyond the time stipulated in the regulation, namely 2015-2016 issued by Bapepam-LK number: KEP-346/BL/1111 at the latest by the end of the 3rd month or 90 days and 2017 - 2019 using the Financial Services Authority regulation number: 29/POJK.04/2016 no later than the 4th month or 120 days.

This study aims to determine the effect of audit tenure, operating complexity and profitability on audit delay partially and simultaneously in property, real estate and building sector companies listed on the Indonesia Stock Exchange (IDX) for the 2015-2019 period.

The population in this study is the property, real estate and building sectors listed on the Indonesia Stock Exchange in 2015-2019. This study consists of 95 observation data of property, real estate and building sector companies listed on the Indonesia Stock Exchange in 2015-2019. Samples were obtained by purposive sampling. The data analysis method in this study is panel data regression using Eviews 12.

Based on the results of this study, it shows that audit tenure, operating complexity and profitability have an effect on audit delay simultaneously. While the results of the partial effect on audit tenure and profitability research have no effect on audit delay. While the complexity of the operation affects the audit delay.

Keywords: Audit tenure, Operational complexity, Profitability, Audit Delay