

ABSTRACT

Trading, service and investment companies listed on the Indonesia Stock Exchange are the most companies that experienced Audit Delay during the 2017-2019 period. There are 15 companies that experienced audit delays during the 2017-2019 period.

This study aims to examine whether there is a partial or simultaneous effect of the Total Assets, Operating Profit and Loss and Accountant's Opinion variables on audit delay in trading, service and investment sector companies listed on the Indonesia Stock Exchange in the 2017-2019 period. The measurement of each variable is obtained from the company's annual report for a predetermined period.

The sampling method in this study using purposive sampling technique, there are 357 samples that will be used in this study. This study uses panel data regression analysis techniques for data processing using Eviews 12 software.

The results of the hypothesis that have been carried out show that simultaneously total assets, operating income and accountants' opinions on audit delay. While partially total assets have no effect on audit delay, Operating Profit and Loss has a positive effect on audit delay and Accountant Opinion has a negative effect on audit delay.

There are several companies that experience Audit Delay but are not consistent in submitting audited financial statements so that it has an impact on reducing the sample in this study.

Keywords: *Audit Delay, Total Assets, Operating Profit and Loss, Accountant Opinion*