

## ABSTRACT

*Audit delay is the time span of the closing date of the annual financial statements until the date of publication of the independent auditor's report. Timeliness of submission of audited financial statements is very important, especially for companies that use the capital market as a source of immediately and to avoid loss of relevance of information in it.*

*This study aims to determine the relationship between activity ratios, complexity of company operations, leverage, and audit tenure with audit delay in food and beverage sub-sector companies listed on the Indonesia Stock Exchange (IDX) for the 2016-2020 period, either simultaneously or partially.*

*The method used in this research is a quantitative method. The research sample consisted of 90 food and beverage industry observation data with the sampling technique of purposive sampling. The type of data used is secondary data with data collection techniques used are descriptive statistical analysis and panel data regression with the help of excel & eviews 10 software.*

*The results show that the activity ratio, the complexity of the company's operations, leverage, and audit tenure simultaneously affect audit delay. Partially, leverage and audit tenure variables have a negative effect on audit delay. While the variable ratio of activity and complexity of the company's operations have no effect on audit delay.*

*The results of this study are expected to provide information from both theoretical and practical aspects to academics, government, and investors regarding the effect of activity ratios, complexity of company operations, leverage, and audit tenure on audit delay. This research is also expected to be a consideration for future researchers to re-examine using other independent variables. For companies, auditors, and investors are expected to pay attention to the period of the auditor's work engagement with the company. It is recommended that the auditor's work engagement period with the company is at least 3 years to minimize audit delay.*

**Keywords:** *Activity Ratio, Audit Delay, Audit Tenure, Complexity of Company Operations, Leverage, Total Asset Turnover Ratio.*