

ABSTRACT

Financial reports served as a source of information for assessing a company's condition. Consequently, they held great importance for external parties when making decisions. Companies that underwent an IPO or became publicly listed on the Indonesia Stock Exchange (BEI) were obligated to submit their financial reports by the end of the fourth month after the close of the fiscal year, as stipulated by Financial Services Authority Regulation Number 29/POJK.04/2016. The timeliness of financial report submission was gauged by the audit delay period, measured from the fiscal year's end date to the issuance of the audit report.

This research aimed to determine the impact of leverage, profitability, and company size on audit delay within manufacturing companies in the basic industry and chemical sub-sectors listed on the Indonesia Stock Exchange from 2019 to 2021.

The method used in this research is a quantitative method. The sampling technique in this research used purposive sampling. The analytical method used in this research is descriptive statistical analysis and panel data regression using Eviews 12 software.

The research findings indicated that leverage, profitability, and company size collectively influenced audit delay. On a partial basis, leverage did not impact audit delay, while profitability and company size had a negative effect on it.

Based on these results, it is recommended that this research serves as a valuable reference for future studies utilizing different independent variables and subjects to achieve more robust outcomes. This research is expected to offer theoretical and practical insights for investor companies and academics regarding the influence of leverage, profitability, and company size on audit delay.

Keyword: *audit delay, leverage, profitability, firm size*

