

ABSTRACT

This study examines the factors that can affect the occurrence of audit delay in hotel, tourism and restaurant subsector service companies listed on the IDX in 2020-2022. The independent variables used in this study are audit committee size, KAP reputation, company complexity, profit, and audit opinion. This study uses purposive sampling techniques with certain criteria.

The results of this study indicate that KAP reputation and profit have a negative effect on audit delay and company complexity has a positive effect on audit delay, and audit committee size and audit opinion do not affect audit delay.

Keywords: audit delay, audit committee size, KAP reputation, company complexity, profit, and audit opinion.