

ABSTRACT**ANALYSIS OF FACTORS AFFECTING AUDIT DELAY IN
MANUFACTURING COMPANIES REGISTERED IN INDONESIA'S BUSA
SECURITIES (BE) PERIOD 2019-2023****Putri Wahyuningsih***Faculty of Economics, Darul 'Ulum University*putriwahyuningsih.589@gmail.com*Supervisors:*

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The purpose of this study is to evaluate various variables that contribute to audit delay in manufacturing companies listed on the Indonesia Stock Exchange (IDX). In this study, company size, profitability, solvency, and company age are considered. This quantitative research examines a predetermined population and sample. This study took samples using a purposive sampling technique based on predetermined criteria for six textile and clothing manufacturing companies listed on the Indonesia Stock Exchange from 2019 to 2023. In this study, regression analysis was used to determine the relationship between independent variables and audit delay data processing. This study was conducted using version 22 of the Statistical Product and Service Solution (SPSS) for Windows program. The results showed that variables such as company age, profitability, solvency, and company size have a significant impact on audit delay. These results support another theory that states that several things can slow down the audit process of manufacturing companies. These findings can help business management better understand the factors that influence audit delay and make plans to optimize the audit process.

Keywords: Audit delay, company size, profitability, solvency, company age