

ABSTRACT

This research aims to examine the influence of Company Size, KAP Size and Audit Opinion on Audit Delay in banking companies listed on the Indonesia Stock Exchange for the 2018-2022 period.

The research approach used in this research is descriptive and verification analysis using secondary data. Population of banking companies listed on the Indonesia Stock Exchange for the 2018-2022 period.

Based on the results of the research conducted, it can be seen that partially Company Size has a negative and significant effect on Audit Delay of 33.4%, KAP Size has a negative and significant effect of 36.8% on Audit Delay and Audit Opinion has a negative and ***significant effect on Audit Delay of 36.8%. 54.7%***

Keywords: Company Size, KAP Size, Audit Opinion, Audit Delay