ABSTRACT

Financial reports have an important role for users of financial reports, such as the government, creditors, citizens, investors, and various other stakeholders, as a reference for measuring profits and making decisions. The purpose of this study is to identify the factors that cause audit delays in audited financial reports. This study analyzes variables such as audit tenure, financial distress, audit opinion, and auditor reputation. This study uses a quantitative method using primary data sources and distributing questionnaires to researchers at the BPKP office. The sample of this study consisted of auditors at the BPKP office in North Sumatra Province, totaling 60 active auditors. Based on the results of this study, audit tenure does not have a significant effect on the occurrence of audit delays in financial reporting, but financial distress, audit opinion, and auditor reputation have a significant effect on the occurrence of audit delays in financial reporting. Therefore, this study will help prevent audit delays in financial reports.

Keywords: *Audit Delay, Audit Tenure, Financial Distress, Audit Opinion and Auditor Reputation*

ABSTRAK

Laporan keuangan memiliki peran penting bagi pengguna laporan keuangan, seperti pemerintah, kreditor, warga negara, investor, dan berbagai pemangku kepentingan lainnya, sebagai referensi untuk mengukur keuntungan dan mengambil keputusan. Tujuan penelitian ini adalah untuk mengidentifikasi faktor-faktor penyebab audit delay terhadap laporan keuangan auditan. Penelitian ini menganalisis variabel-variabel seperti audit tenure,financial distress, opini audit, dan reputasi auditor. Penelitian ini menggunakan metode kuantitatif dengan menggunakan sumber data primer dan menyebarkan kuesioner kepada peneliti di kantor BPKP. Sampel penelitian ini terdiri dari auditor kantor BPKP Provinsi Sumatera Utara yang berjumlah 60 auditor aktif bekerja. Berdasarkan hasil penelitian ini, audit tenure tidak berpengaruh signifikan terhadap terjadinya audit delay pelaporan keuangan, namun financial distress, opini audit, dan reputasi auditor. berpengaruh signifikan terhadap terjadinya audit delay pelaporan keuangan. Oleh karena itu, penelitian ini akan membantu mencegah audit delay laporan keuangan.

Kata Kunci: Audit Delay, Audit Tenure, Financial Distress, Opini Audit dan Reputasi Auditor