

ABSTRACT

Title	Effect of Enterprise Operational Complexity, Company Size, and Profitability on Delays in Submitting Financial Reports (Audit Delay) to Banking Subsector Companies Listed on the Indonesia Stock Exchange (IDX) for the 2014-2017 Period.
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Study Program	Accounting

Company complexity is measured by the number of subsidiary companies, Company Size is measured by Sales Growth, Profitability is measured by Return on Assets (ROA), which is Operational profit divided by total assets, while Audit Delay is measured using proxy date of audit report - financial date report. The method used is purposive sampling. The number of samples used in this study were 39 Banking companies listed on the Indonesia Stock Exchange from a total population of 156. Types of data are secondary data sourced from financial reports and annual reports. The data analysis method used is multiple linear regression analysis.

The results of hypothesis testing show that simultaneously the complexity of the company, the size of the company, and profitability have a significant effect on audit delay. Partially Company Size and Profitability have a significant effect on audit delay. Whereas business complexity does not have a significant effect on tax avoidance.

Keywords: company complexity, company size, profitability, audit delay