

## ABSTRACT

This study aims to analyze the effect of the complexity of company operations, company size, and company age on (audit delay) in textile and garment companies listed on the Indonesia Stock Exchange (BEI) for the 2016-2019 period.

The complexity of company operations is measured by the number of subsidiary companies, company size is measured by Ln total assets, and company age is measured by the year of research minus the year of listed (IPO), while audit delay is measured by the date of the audited report minus the date of closing the book.

The method used was purposive sampling, the number of samples used in this study were 14 textile and garment companies listed on the Indonesia Stock Exchange for the period 2016-2019 from a total population of 21 companies. The type of data used is secondary data sourced from financial reports and the data analysis method used is Multiple Linear Regression.

The results of hypothesis testing show that simultaneously the complexity of the company's operations, company size, and company age on audit delay has a significant effect. Partially, company size has a significant positive effect on audit delay, but the company's operating complexity and company age have no effect on audit delay.

Keyword: Complexity of Company, Company Size, Company Age, *Audit Delay*