

## **ABSTRACT**

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### ***INFLUENCE OF COMPANY SIZE, PROFITABILITY, KAP SIZE ON AUDIT DELAY WITH AUDITOR'S OPINION AS CONTROL VARIABLE***

*This research aims to find out the influence between the size of the profitability company, and the size of the public accounting firm on audit delay with the auditor's opinion as a control variable on property and real estate sector companies listed on the Indonesia stock exchange in 2016-2020. This study is a quantitative study using secondary data derived from the financial statements of property and real estate sector companies in 2016-2020 with a sample number of 225 from 45 companies. The decision-making in this study used multiple linear regression techniques. The results showed that there was no influence between the size of the company on audit delay and audit opinion as a control variable on property and real estate companies listed on the Indonesia Stock Exchange for the period 2016-2020. Meanwhile, the profitability and size of public accounting firms affect audit delays with audit opinions as a factor.*

*Keywords: Company Size, Profitability, Public Accounting Firm Size, Audit Opinion, Audit Delay*

