ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh kompleksitas operasi, *audit tenure*, umur perusahaan, dan profitabilitas terhadap *audit delay* dengan *Good Corporate Governance* (GCG) sebagai variabel moderasi pada perusahaan sektor properti dan real estate yang terdaftar di Bursa Efek Indonesia (BEI) periode 2021-2023. Penelitian ini menggunakan pendekatan kuantitatif dengan teknik *purposive sampling*, melibatkan 40 perusahaan selama tiga tahun pengamatan, sehingga diperoleh 120 observasi. Metode analisis data yang digunakan adalah regresi linear berganda dan *Moderated Regression Analysis* (MRA). Hasil penelitian menunjukkan bahwa umur perusahaan dan profitabilitas berpengaruh negatif signifikan terhadap *audit delay*, sedangkan kompleksitas operasi dan *audit tenure* tidak berpengaruh signifikan. Selain itu, *Good Corporate Governance* terbukti mampu memoderasi pengaruh *audit tenure* terhadap *audit delay*, namun tidak mampu memoderasi pengaruh kompleksitas operasi, umur perusahaan, dan profitabilitas terhadap *audit delay*. Penelitian ini diharapkan dapat memberikan kontribusi bagi perusahaan, auditor, dan investor dalam memahami faktor-faktor yang mempengaruhi ketepatan waktu pelaporan keuangan.

Kata Kunci: Kompleksitas Operasi, *Audit Tenure*, Umur Perusahaan, Profitabilitas, *Audit Delay, Good Corporate Governance*.

ABSTRACT

This study aims to analyze the influence of operational complexity, audit tenure, company age, and profitability on audit delay with Good Corporate Governance (GCG) as a moderating variable in property and real estate sector companies listed on the Indonesia Stock Exchange (IDX) for the 2021-2023 period. This research employs a quantitative approach using purposive sampling, involving 40 companies over three years, resulting in 120 observations. The data analysis method used is multiple linear regression and Moderated Regression Analysis (MRA). The results indicate that company age and profitability have a significant negative effect on audit delay, while operational complexity and audit tenure have no significant effect. Furthermore, Good Corporate Governance is proven to moderate the effect of audit tenure on audit delay, but does not moderate the effects of operational complexity, company age, and profitability on audit delay. This research is expected to contribute to companies, auditors, and investors in understanding the factors that influence the timeliness of financial reporting.

Keywords: Operational Complexity, Audit Tenure, Company Age, Profitability, Audit Delay, Good Corporate Governance.