ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan menganalisis mengenai pengaruh profitabilitas, solvabilitas, dan *financial distress* terhadap *audit delay* dengan kompleksitas operasi sebagai variabel moderasi. Populasi dalam penelitian ini adalah seluruh perusahaan *properties and real estate* yang terdaftar di Bursa Efek Indonesia pada periode 2022-2024.

Penelitian ini merupakan penelitian kuantitatif dengan menggunakan data sekunder yang diperoleh dari *website* resmi Bursa Efek Indonesia. Metode pengambilan sampel yang digunakan *purposive sampling*. Sampel penelitian ini terdiri dari 63 perusahaan dengan 3 tahun pengamatan dan diperoleh 189 sampel penelitian. Metode analisis data dalam penelitian ini menggunakan *Moderated Regression Analysis* (MRA). *Software* yang digunakan untuk olah data adalah IBM SPSS.

Hasil pengujian hipotesis menunjukkan bahwa profitabilitas berpengaruh negatif terhadap *audit delay*, solvabilitas dan *financial distress* berpengaruh positif terhadap *audit delay*. Selain itu, kompleksitas operasi mampu memoderasi pengaruh negatif profitabilitas terhadap *audit delay* dan kompleksitas operasi mampu memoderasi pengaruh positif *financial distress* terhadap *audit delay*. Namun, kompleksitas operasi tidak mampu memoderasi pengaruh positif solvabilitas terhadap *audit delay*.

Kata Kunci: Profitabilitas, Solvabilitas, *Financial Distress*, *Audit Delay*, Kompleksitas Operasi.

ABSTRACT

This research determines and analyses the effect of profitability, solvability, and financial distress on audit delay, with operational complexity as a moderating variable. Furthermore, the population consists of all Properties and Real Estate companies listed on the Indonesia Stock Exchange during 2022-2024.

The research applies quantitatively. Moreover, the data were secondary and taken from the official website of Indonesia Stock Exchange. Purposive sampling was used as the data collection technique. In line with that, 63 companies with 3 years of observation were taken as samples. Therefore, 189 samples in total were analysed using Moderated Regression Analysis (MRA) with IBM SPSS.

The result of the hypothesis test shows that profitability has a negative effect on audit delay. Meanwhile, both solvability and financial distress has a positive effect on audit delay. Additionally, operational complexity can moderate negatively the effect of profitability on audit delay. In contrast, operational complexity can positively moderate the effect of financial distress on audit delay. However, operational complexity cannot positively moderate the effect of solvability on audit delay.

***Keywords**: profitability, solvability, financial distress, audit delay, and operational complexity.*

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