

## ABSTRAKSI

Tujuan dari penelitian ini untuk mengetahui apakah ukuran perusahaan, profitabilitas, reputasi KAP, komite audit dan *debt to equity* berpengaruh terhadap *audit delay*.

Sampel penelitian menggunakan *purposive sampling* yaitu pengambilan perusahaan berdasarkan kriteria-kriteria antara lain : Perusahaan LQ45 di BEI yang mempublikasikan laporan keuangan tahunan secara konsisten pada tahun 2009 – 2013 dan perusahaan sektor LQ45 di BEI yang mempunyai data yang lengkap yang berisi informasi tentang ukuran perusahaan, profitabilitas, reputasi KAP, komite audit, *debt to equity ratio* dan *audit delay* dan diperoleh sebanyak 45 perusahaan. Teknik analisis data menggunakan regresi linier berganda.

Hasil pengolahan data statistik dapat disimpulkan bahwa terdapat pengaruh yang positif antara ukuran perusahaan terhadap *audit delay*, sedangkan variabel profitabilitas reputasi KAP komite audit dan *debt to equity ratio* tidak berpengaruh terhadap *audit delay*. Temuan penelitian menunjukkan bahwa ukuran perusahaan penting diperhatikan dalam penyelesaian audit laporan keuangan di suatu perusahaan.

Kata Kunci : ukuran perusahaan, profitabilitas, reputasi KAP, komite audit, *debt to equity* dan *audit delay*.

## **ABSTRACT**

The purpose of this study to determine whether the company size, profitability, reputation Public Accountant, the audit committee and the debt to equity affect audit delay.

The research sample using purposive sampling is taking companies based on criteria such as: LQ45 sector in the Indonesian Stock Exchange who publish the annual financial statements are consistent in 2009-2013 and LQ45 sector companies that have IDX complete data that contains information about the company size, profitability, reputation Public Accountant, the audit committee, debt to equity ratio and the audit delay and obtained as many as 45 companies. Analysis using multiple linear regression.

The results of statistical data processing can be concluded that there is a positive effect between firm size on audit delay, while the variable profitability and reputation Public Accountant, audit committee, debt to equity ratio does not affect the audit delay. The study's findings indicate that company size is important to note the completion of the audit of the financial statements in a company.

Keywords : company size, profitability, reputation Public Accountant, the audit committee, debt to equity and the audit delay.