

ABSTRACT

This study aims to show empirical evidence about Financial Performance on Firm Value through Audit Delay. This study uses secondary data from annual reports and financial statements during 2012-2016. The population are financial service sector companies published on Indonesian stock exchange. The sampling uses purposive sampling method which amount 205 companies. The data analyzed using Sampling using purposive sampling method 205 samples of financial service sector companies listed on the Indonesian Stock Exchange during 2012-2016. The data were analyzed using the structural equation modeling (SEM) method.

The result of this study indicates that between Financial Performance has a significant positive effect on Audit Delay. Audit Delay has a negative significant on Firm Value. And Financial Performance has a positive significant on Firm Value.

Keywords : Financial performance, Audit Delay, Firm Value.

ABSTRAKSI

Penelitian ini bertujuan untuk menguji tentang Kinerja Keuangan terhadap Nilai Perusahaan melalui *Audit Delay*. Penelitian ini menggunakan data sekunder dari laporan tahunan selama tahun 2012-2016. Populasi data adalah perusahaan sektor jasa keuangan yang terdaftar di Bursa Efek Indonesia. Pengambilan sampel menggunakan metode *purposive sampling* dan diperoleh 205 sampel perusahaan. Data dianalisis menggunakan metode *the structural equation modeling* (SEM).

Hasil penelitian ini menunjukkan bahwa antara Kinerja Keuangan berpengaruh positif signifikan terhadap *Audit Delay*. *Audit Delay* berpengaruh negatif signifikan terhadap Nilai Perusahaan. Dan Kinerja Keuangan berpengaruh positif signifikan terhadap nilai perusahaan.

Kata Kunci : Kinerja Keuangan, *Audit Delay*, Nilai Perusahaan.