

ABSTRAKSI

Penelitian ini bertujuan untuk menguji secara empiris pengaruh ukuran perusahaan, solvabilitas, profitabilitas, laba rugi operasi, reputasi auditor dan opini auditor terhadap *Audit Delay*.

Penelitian dilakukan dari periode 2015-2017 pada perusahaan manufaktur yang *go public* di Bursa Efek Indonesia yang melaporkan laporan keuangannya di Bursa Efek Indonesia. Sampel penelitian sebanyak 41 perusahaan yang *go public* di BEI, dimana metode yang digunakan adalah *purposive sampling* yaitu suatu metode pengambilan sampel dengan cara menetapkan kriteria-kriteria tertentu antara lain : perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI), perusahaan manufaktur tidak dalam posisi laba (rugi) secara berturut-turut periode 2015-2017, sehingga dengan metode *time series data* (tahun 2015-2017), diperoleh jumlah observasi (n) = 123. Metode analisis data menggunakan regresi linier berganda.

Hasil pengolahan dapat disimpulkan bahwa H1 diterima, artinya ada pengaruh yang signifikan antara ukuran perusahaan terhadap *audit delay*. H2 diterima, artinya ada pengaruh yang signifikan antara solvabilitas terhadap *audit delay*. H3 ditolak, artinya tidak ada pengaruh yang signifikan antara Profitabilitas terhadap *audit delay*. H4 ditolak, tidak ada pengaruh yang signifikan antara laba rugi operasi terhadap *audit delay*. H5 ditolak, tidak ada pengaruh yang signifikan antara reputasi auditor terhadap *audit delay*. H6 ditolak, tidak ada pengaruh yang signifikan antara opini auditor terhadap *audit delay*. H7 ditolak, tidak ada pengaruh yang signifikan antara pergantian auditor terhadap *audit delay*.

Kata Kunci : ukuran perusahaan, solvabilitas, profitabilitas, laba rugi operasi, reputasi auditor, opini auditor dan *Audit Delay*

ABSTRACT

This study aims to empirically examine the effect of company size, solvency, profitability, operating income, auditor reputation and auditor opinion on Audit Delay.

The research was conducted from the 2015-2017 period to manufacturing companies that went public on the Indonesia Stock Exchange which reported their financial statements on the Indonesia Stock Exchange. The research samples were 41 companies that went public on the IDX, where the method used was purposive sampling, namely a sampling method by determining certain criteria, among others: manufacturing companies listed on the Indonesia Stock Exchange (IDX), manufacturing companies not in a position profit (loss) in a period of 2015-2017 respectively, so that with the time series data method (years 2015-2017), the number of observations (n) = 123 is obtained. The method of data analysis uses multiple linear regression.

The processing results can be concluded that H1 is accepted, meaning that there is a significant influence between the size of the company on audit delay. H2 is accepted, meaning that there is a significant effect between solvency to audit delay. H3 is rejected, meaning that there is no significant effect between profitability to audit delay. H4 is rejected, there is no significant influence between operating income and audit delay. H5 is rejected, there is no significant influence between the auditor's reputation on audit delay. H6 is rejected, there is no significant effect between auditor opinion on audit delay. H7 is rejected, there is no significant effect between auditor turnover and audit delay.

Keywords: company size, solvency, profitability, operating income, auditor reputation, auditor opinion and Audit Delay