

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh ukuran perusahaan, laba rugi, profitabilitas, solvabilitas, opini auditor, ukuran KAP dan *Good Corporate Governance* baik secara simultan maupun secara parsial terhadap Audit Delay pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2011 – 2013.

Populasi dalam penelitian ini yaitu perusahaan manufaktur di Indonesia yang terdaftar di Bursa Efek Indonesia pada tahun 2011 – 2013, dengan menggunakan metode *Purposive Sampling* dalam pengambilan sampel maka total sampel yang bisa di dapat sebanyak 150 perusahaan. Data merupakan data skunder dengan metode dokumentasi yang dianalisa menggunakan teknik regersi linier. Dari hasil penelitian disimpulkan bahwa ukuran perusahaan, solvabilitas, opini auditor, ukuran KAP dan *Good Corporate Governance* berpengaruh terhadap audit delay, disisi lain laba rugi dan profitabilitas tidak berpengaruh terhadap audit delay.

Kata kunci : *Audit Delay*, ukuran perusahaan, laba rugi, profitabilitas, solvabilitas, opini auditor, ukuran KAP dan *Good Corporate Governance*

ABSTRACT

The purpose of this study was to determine the effect of firm size, income, profitability, solvency, the auditor's opinion, the size of the KAP and good corporate governance either simultaneously or partially on Audit Delay in companies listed on the Indonesia Stock Exchange in 2011 - 2013.

The population in this study is manufacturing companies listed in Indonesia Stock Exchange Securities Indonesia in 2011 - 2013, using purposive sampling method in sampling the total sample could be as many as 150 companies. The data is secondary data were analyzed by the method of documentation using the technique of linear regression. The final conclusion is that the size of the company, solvency, the auditor's opinion, the size of the KAP and good corporate governance affect audit delay, on the other hand income and profitability does not affect the audit delay.

Keywords: *Audit Delay, firm size, income, profitability, solvency, the auditor's opinion, the size of the KAP and Good Corporate Governance*