

ABSTRAK

Ketepatan waktu dalam penyajian laporan keuangan dapat menjadi ukuran keberhasilan suatu perusahaan untuk meningkatkan kualitas dan keberhasilan perusahaan. Hal ini menjadikan alasan penelitian dengan menarik judul “Analisis Ukuran Perusahaan, Solvabilitas, Komite Audit, Umur Perusahaan dan Profitabilitas Terhadap *Audit Delay*”.

Jenis penelitian yaitu kuantitatif menggunakan data sekunder, metode purposive sampling. Populasi diambil pada perusahaan LQ-45 yang terdaftar di BEI periode tahun 2014-2018 dengan sampel sebanyak 26 perusahaan. Teknis analisis data yang digunakan yaitu analisis statistik deskriptif, uji asumsi klasik, analisis regresi linear berganda dan uji kelayakan model dengan bantuan IBM SPSS versi 26.

Pengujian asumsi klasik data yang digunakan berdistribusi normal dan tidak terjadi korelasi, uji normalitas berdistribusi normal begitu pula dengan multikolinearitas, heteroskedastisitas dan autokorelasi. Pengujian regresi linear berganda dan uji kelayakan model menunjukkan berdistribusi normal yang meliputi Uji F, Uji R² dan Uji t. hasil penelitian ini menunjukkan bahwa ukuran perusahaan berpengaruh negatif signifikan terhadap *audit delay*, solvabilitas berpengaruh negatif dan signifikan terhadap *audit delay*, komite audit berpengaruh negatif dan signifikan terhadap *audit delay*, umur perusahaan berpengaruh positif dan signifikan terhadap *audit delay* dan profitabilitas tidak berpengaruh terhadap *audit delay*.

Kata Kunci: Audit Delay, Ukuran Perusahaan, Profitabilitas, Umur Perusahaan, Solvabilitas, Komite Audit.

ABSTRACT

Timeliness in presenting financial statements can be a measure of the success of a company to improve the quality and success of the company. This makes the research reason by appealing the title "Analysis of Company Size, Solvency, Audit Committee, Company Age and Profitability of Audit Delay".

This type of research is quantitative using secondary data, purposive sampling method. The population was taken at LQ-45 companies listed on the Indonesia Stock Exchange in the 2014-2018 period with a sample of 26 companies. The data analysis technique used is descriptive statistical analysis, classic assumption test, multiple linear regression analysis and model feasibility test with the help of IBM SPSS version 26.

The classical assumption testing of the data used is normally distributed and there is no correlation, the normality test is normally distributed as well as multicollinearity, heteroscedasticity and autocorrelation. Multiple linear regression testing and the model feasibility test showed normal distribution which included F test, R² test and t test. The results of this study indicate that company size has a significant negative effect on audit delay, solvency has a negative and significant effect on audit delay, audit committee has a negative and significant effect on audit delay, company age has a positive and significant effect on audit delay and profitability has no effect on audit delay.

Keywords: Audit Delay, Company Size, Profitability, Company Age, Solvability, Audit Committee.