ABSTRAK

Judul penelitian Pengaruh Solvabilitas, Ukuran Perusahaan, Opini Auditor, Dan Jenis Industri Terhadap *Audit Delay* Perusahaan LQ 45 Yang Terdaftar di BEI. *Audit delay* merupakan hal yang perlu diperhatikan bagi perusahaan karena sangat mempengaruhi proses pengambilan keputusan bagi para pengguna laporan keuangan. Perusahaan LQ 45 merupakan perusahaan yang sahamnya paling aktif diperjualbelikan sehingga banyaknya investor yang ingin menanamkan modal di perusahaan tersebut.

Jenis penelitian kuantitatif, metode analisis data statistik deskriptif, dan uji asumsi klasik (uji normalitas, uji multikoliniearitas, uji heteroskedastisitas, uji autokorelasi), regresi linier berganda, uji t, uji F, dan uji R^2. Populasi perusahaan LQ 45 yang terdaftar di BEI tahun 2015-2018, dengan sampel 112 perusahaan secara *purposive sampling*.

Hasil pengolahan data, uji asumsi klasik data terdistribusi normal, tidak terjadi multikoliniearitas, tidak terjadi heterokedastisitas, dan tidak terdapat autokorelasi. Uji t menunjukkan, pengaruh solvabilitas terhadap *audit delay* dengan nilai koefisien regresi -0,176 dan nilai sig 0,031 < 0,05. Pengaruh ukuran perusahaan terhadap *audit delay* dengan nilai koefisien regresi -1,044 dan nilai sig 0,330 > 0,05. Pengaruh opini auditor terhadap *audit delay* dengan nilai koefisien regresi 0,014 dan nilai sig 0,786 > 0,05. Pengaruh jenis industri terhadap *audit delay* dengan nilai koefisien regresi -0,304 dan nilai sig 0,001 < 0,05. Hasil ini menunjukkan solvabilitas dan jenis industri berpengaruh negatif, sedangkan ukuran perusahaan dan opini auditor tidak berpengaruh terhadap *audit delay*.

Kata kunci : *audit delay*, solvabilitas, ukuran perusahaan, opini auditor, dan jenis industri.

ABSTRACT

The title of the research is Effect of Solvency, Company Size, Auditor Opinion, and Industry Type on Audit Delay LQ 45 Companies Registered on the Indonesia Stock Exchange. Audit delay is something that needs to be considered for the company because it greatly affects the decision making process for users of financial statements. LQ 45 is a company whose shares are most actively traded so that there are many investors who want to invest in the company.

Types of quantitative research, descriptive statistical data analysis methods, and classic assumption tests (normality test, multicollinearity test, heteroscedasticity test, autocorrelation test), multiple linear regression, t test, F test, and R2 test. The population of LQ 45 companies listed on the Indonesia Stock Exchange in 2015-2018, with a sample of 112 companies by purposive sampling.

The results of data processing, the classical assumption test are normally distributed data, multicollinearity does not occur, heterocedasticity does not occur, and there is no autocorrelation. T test shows, the effect of solvency on audit delay with a regression coefficient of -0.176 and sig value of 0.031 <0.05. The effect of company size on audit delay with a regression coefficient of -1.044 and sig value of 0.330> 0.05. The influence of auditor opinion on audit delay with a regression coefficient of 0.014 and sig value of 0.786> 0.05. The influence of industry types on audit delay with a regression coefficient of -0.304 and sig value of 0.001 <0.05. These results indicate the solvency and type of industry have a negative effect, while the size of the company and the auditor's opinion does not affect the audit delay.

Keywords: audit delay, solvency, company size, auditor opinion, and industry type.