

**PENGARUH PROFITABILITAS, SOLVABILITAS, UKURAN PERUSAHAAN,  
DAN OPINI AUDIT TERHADAP *AUDIT DELAY* PADA PERUSAHAAN  
MANUFAKTUR SEKTOR *FOOD AND BEVERAGE* YANG TERDAFTAR DI  
BURSA EFEK INDONESIA TAHUN 2015-2018**

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**ABSTRAK**

*Audit delay* merupakan lamanya waktu dari akhir tahun fiskal perusahaan hingga tanggal auditor melaporkan. Penelitian ini bertujuan untuk menguji pengaruh ukuran perusahaan, profitabilitas, solvabilitas, dan opini audit terhadap *audit delay*.

Jenis penelitian populasi dalam meneliti adalah perusahaan food and beverage yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015- 2018. Pengambilan sampel menggunakan metode purposive sampling yang dianalisis program IBM SPSS.

Hasil analisis menyatakan bahwa Ukuran Perusahaan berpengaruh negatif tidak signifikan terhadap *audit delay*, Profitabilitas berpengaruh negatif signifikan terhadap *audit delay*, Solvabilitas berpengaruh negatif tidak signifikan terhadap *audit delay*, Opini audit berpengaruh negatif signifikan terhadap *audit delay*.

Teori ini mengandung penelitian Liwe, Manossoh dan Mawikere, Ginting, Nugroho dan Setyorini, Barjono dan Hakim, Purnama, Prameswari dan Yustrianthe, Saemargani dan Mustikawati, Lestari, dkk, dan Darmawan dan Kusbandiyah.

Kata kunci : *audit delay* , ukuran perusahaan , profitabilitas, solvabilitas , opini audit

***THE EFFECT OF PROFITABILITY, SOLVABILITY, COMPANY SIZE, AND AUDIT OPINION ON AUDIT DELAY IN THE MANUFACTURING COMPANY OF FOOD AND BEVERAGE SECTOR LISTED ON INDONESIA STOCK EXCHANGE YEAR 2015-2018***

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***ABSTRACT***

*Audit delay is the length of time from the end of the company's fiscal year to the date the auditor reports. This study aims to examine the effect of company size, profitability, solvency, and audit opinion on audit delay.*

*The type of population research in researching is food and beverage companies listed on the Indonesia Stock Exchange (IDX) for the 2015-2018 period. Sampling uses a purposive sampling method that is analyzed by the IBM SPSS program.*

*The results of the analysis state that Company Size does not have a significant negative effect on audit delay, profitability has a significant negative effect on audit delay, solvency does not have a significant negative effect on audit delay, audit opinion has a significant negative effect on audit delay.*

*This theory contains research by Liwe, Manossoh and Mawikere, Ginting, Nugroho and Setyorini, Barjono and Hakim, Purnama, Prameswari and Yustrianthe, Saemargani and Mustikawati, Lestari and friends, Darmawan and Kusbandiyah.*

*Keywords: audit delay, company size, profitability, solvability, audit opinion*