

ABSTRACT

This research was purposed to analyze the influences of the size of company, profit / loss operations, profitability, solvency, the auditor's opinion, the auditor's reputation and the company age to the audit delay. This study uses a sample of 82 manufacturing companies listed in Indonesia Stock Exchange (BEI) Year 2012-2014. The sampling method used is purposive sampling method. The analysis used in this study is the Multiple Linear Regression Analysis.

The result of this research told that the size of the company negatively affect with audit delay so the hypothesis 1 is accepted, profit / loss surgery negatively affect with audit delay, so the hypothesis 2 is received, the profitability negatively affect with audit delay so hypothesis 3 is accepted, solvency does not affect with audit delay so that hypothesis 4 declined, the auditor's opinion negatively affect with audit delay, so the hypothesis 5 is accepted, the auditor's reputation does not affect the audit delay so that 6 hypothesis is declined, the company age does not affect the audit delay so the hypothesis 7 is declined.

Keywords: audit delay, the size of the company, the profit / loss of operations, profitability, solvency, the auditor's opinion, the reputation of auditors, the company age

ABSTRAKSI

Penelitian ini bertujuan untuk menganalisis pengaruh ukuran perusahaan, laba/rugi operasi, profitabilitas, solvabilitas, opini auditor, reputasi auditor dan umur perusahaan terhadap *audit delay*. Penelitian ini menggunakan 82 sampel perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) Tahun 2012-2014. Metode pengambilan sampel yang digunakan adalah metode *purposive sampling*. Analisis yang digunakan pada penelitian ini adalah Analisis Regresi Linier Berganda.

Hasil penelitian menunjukkan bahwa ukuran perusahaan berpengaruh negatif terhadap *audit delay* sehingga hipotesis 1 diterima, laba/rugi operasi berpengaruh negatif terhadap *audit delay* sehingga hipotesis 2 diterima, profitabilitas berpengaruh negatif terhadap *audit delay* sehingga hipotesis 3 diterima, solvabilitas tidak berpengaruh terhadap *audit delay* sehingga hipotesis 4 ditolak, opini auditor berpengaruh negatif terhadap *audit delay* sehingga hipotesis 5 diterima, reputasi auditor tidak berpengaruh terhadap *audit delay* sehingga hipotesis 6 ditolak, umur perusahaan tidak berpengaruh terhadap *audit delay* sehingga hipotesis 7 ditolak.

Kata kunci : *audit delay*, ukuran perusahaan, laba/rugi operasi, profitabilitas, solvabilitas, opini auditor, reputasi auditor, umur perusahaan.