

ABSTRACT

Kamalinda. *Influence of Company Size, Solvency, Operating Profit/Loss, Audit Opinion, and KAP Reputation to Audit Delay. Under the guidance of Fariyana Kusumawati, S.E., M.Si. and Adi Darmawan Erwanto, S.E., MA., Ak., CA.*

The purpose of this study is to examine 1) the effect of firm size to audit delay, 2) the effect of solvency to audit delay, 3) the effect of operating profit/loss to audit delay, 4) the effect of audit opinion to audit delay, and 5) the effect of reputation of public accountant firm to audit delay.

The population of this study is a manufacturing company listed on the Indonesia Stock Exchange 2014-2016, as many as 144 companies. As for the sample used as many as 60 manufacturing companies (180 observations) listed on the Indonesia Stock Exchange 2014-2016 through purposive sampling techniques. The type of data in this study is secondary data obtained from the official website of Indonesia Stock Exchange, in the form of financial statements of manufacturing companies that have been audited. Data analysis techniques used are descriptive statistical analysis and multiple linear regression. Data is processed using Statistical Product and Service Solutions (SPSS) program version 23.

The result of hypothesis testing shows that firm size, solvency, operation profit/loss, audit opinion, and reputation of public accountant firm partially have no significant effect to audit delay. Simultaneously firm size, solvency, operating profit/loss, audit opinion, and reputation of public accounting firm have no significant effect to audit delay.

Keywords: *Audit Delay, Solvency, Operating Profit/Loss, Audit Opinion, Reputation of Public Accounting Firm*

ABSTRAK

Kamalinda. Pengaruh Ukuran Perusahaan, Solvabilitas, Laba/Rugi Operasi, Opini Audit, dan Reputasi KAP terhadap *Audit Delay*. Di bawah bimbingan Fariyana Kusumawati, S.E., M.Si. dan Adi Darmawan Erwanto, S.E., MA., Ak., CA.

Tujuan dari penelitian ini adalah untuk menguji 1) pengaruh ukuran perusahaan terhadap *audit delay*, 2) pengaruh solvabilitas terhadap *audit delay*, 3) pengaruh laba/rugi operasi terhadap *audit delay*, 4) pengaruh opini audit terhadap *audit delay*, dan 5) pengaruh reputasi kantor akuntan publik terhadap *audit delay*.

Populasi dari penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2014-2016, sebanyak 144 perusahaan. Adapun sampel yang digunakan sebanyak 60 perusahaan manufaktur (180 amatan) yang terdaftar di Bursa Efek Indonesia tahun 2014-2016 melalui teknik *purposive sampling*. Jenis data dalam penelitian ini adalah data sekunder yang diperoleh dari situs resmi Bursa Efek Indonesia, berupa laporan keuangan perusahaan manufaktur yang telah diaudit. Teknik analisis data yang digunakan adalah analisis statistik deskriptif dan regresi linear berganda. Data diolah menggunakan program *Statistical Product and Service Solutions* (SPSS) versi 23.

Hasil pengujian hipotesis menunjukkan bahwa variabel ukuran perusahaan, solvabilitas, laba/rugi operasi, opini audit, dan reputasi kantor akuntan publik secara parsial tidak berpengaruh signifikan terhadap *audit delay*. Secara simultan ukuran perusahaan, solvabilitas, laba/rugi operasi, opini audit, dan reputasi kantor akuntan publik tidak berpengaruh signifikan terhadap *audit delay*.

Kata Kunci: *Audit Delay*, Solvabilitas, Laba/Rugi Operasi, Opini Audit, Reputasi Kantor Akuntan Publik