

ABSTRAK

Dewi Retno Puspita, Pengaruh Opini Audit, Reputasi KAP, Ukuran Perusahaan, Solvabilitas, Profitabilitas, Kompleksitas Operasi, dan Pergantian Auditor Terhadap *Audit Delay* (Study Empiris Pada Perusahaan *Consumer Goods* Terdaftar Di Bursa Efek Indonesia Tahun 2016-2020). Dibawah bimbingan Dr. Erfan Muhammad, S.E., M.Ak., Ak., CPA., CA.

Tujuan penelitian ini adalah untuk meneliti pengaruh opini audit, reputasi Kantor Akuntan Publik, ukuran perusahaan, solvabilitas, profitabilitas, kompleksitas operasi, dan pergantian auditor secara parsial terhadap *audit delay* pada perusahaan *Consumer Goods* terdaftar di Bursa Efek Indonesia tahun 2016-2020.

Metode pemilihan sampel yang digunakan adalah *purposive sampling*. Terdapat kriteria yang harus dipenuhi oleh perusahaan terdaftar di Bursa Efek Indonesia untuk dapat dijadikan sampel dalam penelitian ini dan diperoleh 28 perusahaan yang memenuhi kriteria sehingga total sampel untuk 5 tahun periode adalah 140 unit analisis. Metode penelitian ini menggunakan analisis regresi berganda dan data diolah menggunakan aplikasi SPSS versi 26.

Hipotesis penelitian ini adalah: Opini audit berpengaruh negatif terhadap *audit delay*, reputasi Kantor Akuntan Publik berpengaruh negatif terhadap *audit delay*, ukuran perusahaan berpengaruh negatif terhadap *audit delay*, solvabilitas berpengaruh positif terhadap *audit delay*, profitabilitas berpengaruh negatif terhadap *audit delay*, kompleksitas operasi berpengaruh positif terhadap *audit delay*, pergantian auditor berpengaruh positif terhadap *audit delay*.

Berdasarkan hasil penelitian menunjukkan bahwa variabel opini audit berpengaruh negatif terhadap *audit delay*, reputasi kantor akuntan publik berpengaruh negatif terhadap *audit delay*, profitabilitas berpengaruh negatif terhadap *audit delay*, dan pergantian auditor berpengaruh positif terhadap *audit delay*. Sedangkan variabel ukuran perusahaan tidak berpengaruh negatif terhadap *audit delay*, solvabilitas tidak berpengaruh positif terhadap *audit delay*, dan kompleksitas operasi tidak berpengaruh positif terhadap *audit delay* pada perusahaan *consumer goods* terdaftar di Bursa Efek Indonesia tahun 2016-2020.

Kata kunci: *Audit Delay*, Opini Audit, Reputasi KAP, Ukuran Perusahaan, Solvabilitas, Profitabilitas, Kompleksitas Operasi, Pergantian Auditor

ABSTRACT

Dewi Retno Puspita, The Effect of Audit Opinion, Public Accounting Firm Size, Company Size, Solvency, Profitability, Operational Complexity, and Auditor Switching on Audit Delay (Empirical Study on Consumer Goods Companies Listed on the Indonesia Stock Exchange 2016-2020). Under the guidance of Dr. Erfan Muhammad, S.E., M.Ak., Ak., CPA., CA.

The purpose of this study was to examine the effect of audit opinion, public accounting firm reputation, company size, solvency, profitability, operation complexity, and auditor switching on audit delay in consumer goods companies listed on the Indonesia Stock Exchange in 2016-2020.

The sample selection method used is purposive sampling. There are criteria that must be met by companies listed on the Indonesia Stock Exchange to be sampled in this study and 28 companies that meet the criteria are obtained so that the total sample for a 5-year period is 140 units of analysis. This research method uses multiple regression analysis and the data is processed using the SPSS version 26 application.

The hypotheses of this research are: audit opinion has a negative effect on audit delay, public accounting firm size has a negative effect on audit delay, company size has a negative effect on audit delay, solvency has a positive effect on audit delay, profitability has a negative effect on audit delay, and operation complexity have a positive effect on audit. delay, and auditor switching has a positive effect on audit delay.

Based on the research, it shows that the audit opinion variable has a negative effect on audit delay, public accounting firm size has a negative effect on audit delay, profitability has a negative effect on audit delay, and auditor turnover has a positive effect on audit delay. While the company size variable does not have a negative effect on audit delay, solvency does not have a positive effect on audit delay, and operating complexity does not have a positive effect on audit delay in consumer goods companies listed on the Indonesia Stock Exchange in 2016-2020.

Keywords: Audit Delay, Audit Opinion, Public Accounting Firm Size, Company Size, Solvency, Profitability, Operational Complexity, Auditor Switching