

ABSTRAK

Penelitian ini bertujuan untuk melakukan pengujian atas pengaruh faktor internal perusahaan yaitu ukuran perusahaan, profitabilitas, kompetensi komite audit, opini audit, umur perusahaan dan faktor eksternal perusahaan yaitu reputasi kantor akuntan publik terhadap *audit delay*. Jenis penelitian ini adalah kuantitatif. Sampel penelitian terdiri dari 17 perusahaan pertanian yang terdaftar pada Bursa Efek Indonesia selama tahun 2015-2017 yang diperoleh menggunakan metode *purposive*, yaitu teknik pengambilan sampel dengan menggunakan kriteria-kriteria tertentu. Metode analisis dari penelitian ini menggunakan teknik analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa (a) Ukuran perusahaan berpengaruh negatif terhadap *audit delay*, (b) Profitabilitas berpengaruh negatif terhadap *audit delay*, (c) Kompetensi komite audit berpengaruh negatif terhadap *audit delay*, (d) Opini audit tidak berpengaruh terhadap *audit delay*, (e) Umur perusahaan tidak berpengaruh terhadap *audit delay*, (f) Reputasi kantor akuntan Publik tidak berpengaruh terhadap *audit delay*.

Kata kunci: Audit Delay, Ukuran Perusahaan, Kompetensi Komite Audit, Opini Audit, Reputasi KAP

ABSTRACT

This research aimed to examine the effect of company internal factors i.e. firm size, profitability, audit committee competence, audit opinion, firm age, and external factors i.e. reputation of public accountant office on the audit delay. While, the research was the quantitative. Moreover, there were seventeen agricultural companies, which were listed on Indonesia Stock Exchange 2015-2017, as sample. Furthermore, the sampling collection technique used purposive sampling, in which the sample was taken based on criteria given. In addition, the data analysis technique used multiple linear regression. For the research result, it concluded as follows: (a) the firm size had negative effect on the audit delay, (b) profitability size had negative effect on the audit delay, (c) audit committee competence had negative effect on audit delay, (d) audit opinion did not effect on audit delay, (e) firm age did not affect on the audit delay, (f) reputation of public accountant office did not affect on the audit delay. This research can be used to predict factors that's influence audit delay.

Keywords : Audit Delay, Company Size, Audit Committee Competence, Audit Opinion, KAP Reputation



