

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh ukuran perusahaan, profitabilitas, *leverage*, opini auditor, kualitas KAP terhadap *audit delay*. Penelitian dilakukan pada perusahaan LQ 45 yang terdaftar di Bursa Efek Indonesia (BEI) periode 2011 – 2015.

Sampel dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling* pada perusahaan LQ 45 yang terdaftar di Bursa Efek Indonesia (BEI) periode 2011 – 2015. Berdasarkan kriteria yang ditentukan maka diperoleh sampel sebanyak 22 perusahaan. Metode analisis yang digunakan adalah analisis regresi linier berganda.

Hasil dari penelitian ini menunjukkan bahwa: (1) Ukuran perusahaan berpengaruh negatif terhadap *audit delay* dikarenakan semakin tinggi ukuran perusahaan, maka semakin singkat *audit delay*. (2) Profitabilitas berpengaruh positif terhadap *audit delay* dikarenakan laba yang tinggi akan menyebabkan proses pemeriksaan menjadi semakin luas dan berhati – hati. (3) *Leverage* berpengaruh negatif terhadap *audit delay* dikarenakan dengan hutang yang tinggi akan segera mempublikasikan laporan keuangannya untuk mengurangi risiko dalam pengembalian modal. (4) Opini auditor tidak berpengaruh terhadap *audit delay* dikarenakan pemberian pendapat pada laporan keuangan merupakan tahap akhir dalam proses audit. (5) Kualitas KAP tidak berpengaruh terhadap *audit delay* dikarenakan KAP *The Big Four* tidak memberikan jaminan adanya ketepatan waktu penyampaian laporan keuangan.

Kata Kunci : *audit delay*, ukuran perusahaan, profitabilitas, *leverage*, opini auditor, kualitas KAP

ABSTRACT

This research is aimed to examine the influence of firm size, profitability, leverage, auditor opinion, PAF quality to the audit delay. This research has been conducted by using LQ 45 companies which are listed in Indonesia stock exchange (IDX) in 2011-2015 periods.

The research sample has been done by using purposive sampling method at LQ 45 companies which are listed in Indonesia Stock Exchange (IDX) in 2011-2015 periods. Based on the predetermined criteria 22 companies have been selected as samples. The analysis method has been conducted by using multiple linear regressions analysis.

The result of this research shows that: (1) firm size has negative influence to the audit delay because when the firm size is high, it will shorten the audit delay. (2) Profitability has positive influence to the audit delay because when the profit is high it will cause the checking process becomes wide and carefully. (3) Leverage has negative influence to the audit delay because high debt the company will publish its financial statement to minimize risk in capital return. (4) Auditors opinion does not have any influence to the audit delay because issuing an opinion to the financial statement is the final steps of audit process. (5) The PAF quality does not have any influence to the audit delay because the big four do not give any guarantee of the occurrence of timeliness of the submission of the financial statement.

Keywords: Audit delay, firm size, profitability, leverage, auditor opinion, Public Accountant Firm quality.