INTISARI

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, solvabilitas, *size*, komite audit, kompleksitas operasi dan opini auditor terhadap *audit delay* melalui laporan keuangan tahunan yang telah disusun oleh perusahaan *consumer goods* yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2013-2016.

Populasi dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling* pada perusahaan *consumer goods* yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2013-2016 dan berdasarkan kriteria yang telah ditentukan maka diperoleh sebanyak 34 sampel perusahaan *consumer goods* dengan pengamatan selama 4 tahun berturut-turut sehingga diperoleh 136 objek pengamatan. Data yang digunakan merupakan data sekunder berupa laporan keuangan tahunan perusahaan yang diperoleh dari Bursa Efek Indonesia (BEI). Metode analisis yang digunakan adalah analisis regresi linear berganda dengan tingkat signifikasi sebesar 5% dengan alat bantu aplikasi SPSS (*Statistical Product and Service Solution*).

Hasil penelitian menunjukan bahwa komite audit berpengaruh negatif terhadap *audit delay* sedangkan variabel profitabilitas, solvabilitas, *size*, kompleksitas operasi dan opini auditor tidak berpengaruh terhadap *audit delay*. Secara simultan variabel independen memiliki pengaruh signifikan terhadap variabel dependen dengan tingkat signifikasi sebesar 0,011.

Kata kunci: *Audit delay*, rasio keuangan, *size*, komite audit, kompleksitas, dan opini auditor.

ABSTRACT

This research is meant to examine the influence of profitability, solvability, audit committee, operation complexity and auditor opinion to the audit delay through the annual financial statement which has been prepared by consumer goods companies which are listed in Indonesia Stock Exchange (IDX) in 2013-2016 periods.

The population of this research has been obtained by using purposive sampling method on consumer goods companies which are listed in Indonesia Stock Exchange (IDX) in 2013-2016 periods and based on the predetermined criteria there are 34 consumer goods companies which have been selected as samples with 4 consecutive years of observation so 136 observation objects have been obtained. The data is the secondary data in the form of annual financial statement of the company which has been obtained from Indonesia Stock Exchange (IDX). The analysis has been carried out by using multiple linear regressions with its significance level is 5% and the application instrument of SPSS (Statistical Product and Service Solution).

The result of the research shows that the audit committee gives negative influence to the audit delay meanwhile the variables of profitability, solvability, size, operation complexity and auditor opinion does not gives any influence to the audit delay. Simultaneously the independent variables give significant influence to the dependent variable with its significance level is 0.011.

Keywords: Audit delay, financial ratio, size, audit committee, operation complexity, and auditor opinion.