

## INTISARI

Laporan keuangan yang diterbitkan oleh perusahaan yang khususnya memerlukan sumber dana dari pihak eksternal, dapat menimbulkan *good news* serta *bad news* kepada pihak eksternal karena dalam pelaksanaan audit memerlukan waktu yang tidak sebentar untuk pengumpulan bukti – bukti yang kompeten sampai munculnya laporan auditor independen. Penyelesaian pelaksanaan audit laporan keuangan tahunan, diukur berdasarkan lamanya hari yang di butuhkan untuk memperoleh laporan auditor independen, sejak tanggal tutup buku 31 Desember sampai tanggal yang tercantum pada laporan auditor independen, yang disebut dengan *audit delay*. Penelitian ini bertujuan untuk menguji apakah total aset, profitabilitas, *leverage*, dan ukuran KAP berpengaruh terhadap *audit delay*. sampel yang digunakan adalah perusahaan LQ 45 periode 2011 – 2014. Metode pemilihan sampel dilakukan dengan kriteria tertentu (*purposive sampling*) yang dikehendaki oleh peneliti, dimana berdasarkan kriteria tersebut diperoleh 80 sampel dari 20 perusahaan periode 2011 – 2014. Dari hasil analisis diketahui secara parsial, variabel total aset dan *leverage* (DER) berpengaruh signifikan terhadap *audit delay*, sedangkan profitabilitas (ROA) dan ukuran Kantor Akuntan Publik (KAP) tidak berpengaruh signifikan terhadap *audit delay*. Kemudian pada pengujian secara simultan diketahui bahwa semua variabel total aset, profitabilitas (ROA), *leverage* (DER), dan ukuran KAP berpengaruh signifikan terhadap *audit delay*.

Kata kunci : *Audit delay*, Total aset, Profitabilitas, *Leverage*, Ukuran KAP

## ABSTRACT

Financial statement which has been published by the company particularly the company which requires source of funds from the external party can generate good news and bad news to the external party since in the implementation of audit requires some of time to collect competence evidences until the report of independent auditor is published. The completion of the implementation of independent audit of annual financial statement is measured based on the duration of time which is required by the company to obtain the report of the independent auditor, from the closing date on December 31<sup>st</sup> to the date that is written on the report of independent auditor, this is commonly known is audit delay. The research is meant to examine whether total assets, profitability, leverage, and the size of Public Accountant Office (KAP) have an influence to the audit delay. The samples are LQ 45 companies in 2011-2014 periods. The sample collection method has been carried out by using certain criteria (purposive sampling) which is desired by the researcher in which it is based on the criteria itself and 80 samples of 20 companies in 2011-2014 periods have been selected. It has been found from the result of the research that partially the total assets and leverage (DER) has significant influence to the audit delay whereas profitability (ROA) and the size of Public Accountant Office (KAP) does not have any significant influence to the audit delay. Moreover, it has been found from the result of simultaneous examination that all variables i.e.: total assets, profitability (ROA), leverage (DER), and the size of Public Accountant Office (KAP) have significant influence to audit delay.

**Keywords:** Audit Delay, Total Assets, Profitability, Leverage, the Size of Public Accountant Office (KAP)