

INTISARI

Perbedaan waktu antara tanggal laporan keuangan dengan tanggal opini audit dalam laporan keuangan mengindikasikan tentang lamanya waktu penyelesaian audit yang diselesaikan oleh auditor. Perbedaan waktu ini dalam audit sering disebut dengan *Audit Delay*. Dalam penelitian ini bertujuan untuk menguji pengaruh ukuran perusahaan, solvabilitas, profitabilitas, reputasi KAP, opini audit dan *audit tenure* terhadap *audit delay*.

Populasi yang digunakan dalam penelitian ini yaitu perusahaan manufaktur yang terdaftar di BEI dari tahun 2010-2014. Teknik pengambilan sampel menggunakan *purposive sampling*. *purposive sampling* adalah teknik penentuan sampel dengan pertimbangan tertentu. Dengan jumlah sampel dalam satu tahun sebanyak 83 perusahaan, sehingga dapat diperoleh sampel dalam lima tahun sebanyak 415 objek pengamatan. Dan menggunakan data sekunder berupa laporan keuangan tahunan perusahaan yang diperoleh dari BEI. Teknik analisis data dalam penelitian ini menggunakan analisis regresi linier berganda dengan tingkat signifikansi sebesar 5%.

Hasil penelitian ini menunjukkan bahwa variabel ukuran perusahaan, profitabilitas, reputasi KAP berpengaruh negatif terhadap *audit delay*, sedangkan variabel solvabilitas berpengaruh positif terhadap *audit delay*. Untuk variabel opini audit dan *audit tenure* tidak berpengaruh terhadap *audit delay*.

Kata kunci: *Audit delay*, ukuran perusahaan, solvabilitas, profitabilitas, reputasi KAP, opini audit dan *audit tenure*.

ABSTRACT

Time difference between financial statement date and audit opinion date in the financial statement indicates the length of completion time which is needed by the auditor to finish the audit. The time difference in audit is commonly known as Audit Delay. This research is meant to test the influence of firm size, solvability, profitability, Public Accountant Firm reputation, audit opinion, and audit tenure to the audit delay.

The population is all manufacturing companies which are listed in the IDX in 2010-2014 periods. The sample collection technique has been carried out by using purposive sampling. Purposive sampling is the sample determination technique with a certain consideration. The amount of samples in one year is 83 companies, so that in five years, 415 observation objects have been obtained as samples. The secondary data has been applied in this research in the form of annual financial statement of the company which has been obtained from the IDX. The data analysis technique has been carried out by using multiple linear regressions analysis with its significance level is 5%.

The result of the research shows that variables i.e. firm size, profitability, and public accountant firm reputation have negative influence to the audit delay whereas solvability has positive influence to the audit delay. Moreover, audit opinion and audit tenure does not have any influence to the audit delay.

Keywords: Audit delay, firm size, solvability, profitability, public accountant firm reputation, audit opinion and audit tenure.