

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, *leverage*, kualitas KAP dan opini audit terhadap *audit delay*. Penelitian ini dilakukan pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2018. Sampel dalam penelitian ini, diperoleh dengan menggunakan metode *purposive sampling* yakni teknik pengambilan sampel berdasarkan suatu kriteria tertentu. Berdasarkan kriteria yang telah ditetapkan maka diperoleh sampel sebanyak 38 sampel. Penelitian ini menggunakan alat bantu aplikasi SPSS (*Statistical Product and Service Solution*) dengan metode analisis regresi linier berganda.

Hasil dari penelitian ini secara uji t mengidentifikasi bahwa profitabilitas, *leverage* dan kualitas KAP berpengaruh terhadap *audit delay* sedangkan opini audit tidak berpengaruh terhadap *audit delay*.

Kata kunci: *audit delay*, profitabilitas, *leverage*, kualitas KAP, opini audit.



ABSTRACT

This research aimed to examine the effect of profitability, leverage, KAP quality and audit opinion on audit delay. While, the population was banking companies which were listed on Indonesia Stock Exchange (IDX) from 2015 until 2018. Moreover, the data collection technique used purposive sampling technique, in which the sample was based on criteria given. In line with, there were 38 banking companies as sample. Furthermore, the data analysis technique used multiple linear regression analysis with SPSS (Statistical Product and Service Solution).

The research result, from t-test, concluded profitability affected audit delay of banking companies which were listed on IDX from 2015 until 2018. Likewise, leverage affected audit delay of banking companies which were listed on IDX from 2015 until 2018. Similarly, KAP quality affected audit delay of banking companies which were listed on IDX from 2015 until 2018. On the other hand, audit opinion did not affect audit delay of banking companies which were listed on IDX from 2015 until 2018.

Keywords: Audit Delay, Profitability, Leverage, KAP Quality, Audit Opinion



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