

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, solvabilitas, ukuran perusahaan dan opini audit terhadap audit delay yang terdaftar di Bursa Efek Indonesia pada periode 2016-2020. Profitabilitas diukur dengan return on asset (ROA), solvabilitas diukur menggunakan debt to equity (DER).

Penelitian ini menggunakan metode penelitian kuantitatif, sampel dalam penelitian ini diperoleh dengan menggunakan metode purposive sampling, yaitu pemilihan sampel yang didapatkan sesuai dengan kriteria yang telah ditentukan. Berdasarkan metode tersebut dihasilkan sebanyak 170 data dari 34 perusahaan LQ45 yang terdaftar di Brsa Efek Indonesia periode 2018-2020. Teknik analisis data pada penelitian ini adalah teknik regresi linier berganda dengan menggunakan program SPSS v.20.

Hasil pada penelitian ini menunjukkan bahwa tingkat profitabilitas berpengaruh negatif terhadap audit delay karena perusahaan memiliki tingkat laba yang rendah sehingga dapat memperlambat penyampaian laporan keuangan. Tingkat solvabilitas berpengaruh negatif terhadap audit delay karena perusahaan memiliki hutang, besar kecilnya hutang yang dimiliki perusahaan dapat mempengaruhi keterlambatan proses pengauditan. Dan opini audit berpengaruh negatif terhadap audit delay karena perusahaan menerima pendapatan selain opini wajar tanpa pengecualian sehingga auditor menunda penyampaian pengauditannya. Dan ukuran perusahaan berpengaruh positif terhadap audit delay karena perusahaan memiliki aset yang cukup tinggi maka membutuhkan waktu yang lama bagi auditor untuk menyelesaikan auditnya.

Kata Kunci: Profitabilitas, Solvabilitas, Ukuran Perusahaan, Opini Audit.

## ABSTRACT

*This research aimed to find out the effect of profitability, solvability, firm size, and audit opinion on audit delay that were listed on the Indonesia Stock Exchange during 2016-2020. The profitability was measured by Return On Asset (ROA), and solvability was measured by Debt to Equity Ratio.*

*The research was quantitative. Moreover, the data collection technique used purposive sampling which the sample was based on the criteria given. In line with that, there were 170 samples from 34 LQ-45 companies listed on Indonesia Stock Exchange. Furthermore, the data analysis technique used multiple linear regression with SPSS 20.*

*The result concluded that profitability had a negative and significant effect on audit delay. The lower profits the companies had, the slower the submission of financial statements would be. Likewise, solvability had a negative and significant effect on audit delay. It meant, the number of the company's debts affected the audit delay. Similarly, audit opinion had a negative and significant effect on audit delay; since it was normal when companies received income besides opinion. Because of that, the auditor delayed the audit submission. However, firm size had a positive effect on audit delay. In other words, the higher asset the companies had, the longer the auditors would finish their audit.*

**Keywords:** Profitability, Solvability, Firm Size, Audit Opinion

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