

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, opini auditor, kepemilikan institusional, *leverage*, dan jenis industri terhadap *audit delay*. Profitabilitas diukur dengan menggunakan *return on asset ratio*, sedangkan opini auditor diukur menggunakan variabel *dummy*, kepemilikan institusional menggunakan rumus kepemilikan institusional, *leverage* diukur menggunakan *debt to equity ratio*, dan jenis industri diukur berdasarkan variabel *dummy*.

Jenis penelitian ini adalah penelitian kuantitatif. Sampel dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling*, yaitu pemilihan sampel dengan kriteria-kriteria yang telah ditentukan. Berdasarkan metode *purposive sampling* tersebut didapatkan sebanyak 180 sampel dari 45 perusahaan yang masuk dalam indeks Iq45 yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2017-2020. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan menggunakan program SPSS 25.

Hasil penelitian menunjukkan bahwa profitabilitas, opini audit, kepemilikan institusional, *leverage*, dan jenis industri tidak berpengaruh terhadap *audit delay*.

Kata kunci : profitabilitas, opini auditor, kepemilikan institusional, *leverage*, jenis industri, *audit delay*.

ABSTRACT

This research aimed to find out the effect of profitability, auditor's opinion, institutional ownership, leverage, and type of industry on audit delay. Profitability was measured by Return On Assets, auditor's opinion was measured by a dummy variable, institutional ownership was measured by institutional ownership formula, leverage was measured by Debt to Equity Ratio, and type of industry was measured by a dummy variable.

The research was quantitative. Moreover, the data collection technique used purposive sampling method i.e., a sample selection with determined criteria. In line with that, there were 180 samples from 45 companies that were included on the LQ-45 index companies listed on the Indonesia Stock Exchange (IDX) during 2017-2020. Furthermore, the data analysis technique used multiple linear regression with SPSS (Statistical Product and Service Solution) Program 25.

The result showed that both leverage and type of industry affected audit delay. on the other hand, profitability, auditor's opinion, and institutional ownership did not affect audit delay.

Keywords: profitability, auditor's opinion, institutional ownership, leverage, type of industry, audit delay