

**ANALISIS FAKTOR–FAKTOR YANG MEMPENGARUHI *AUDIT DELAY*  
PADA PERUSAHAAN LQ 45 YANG TERDAFTAR DI BURSA EFEK  
INDONESIA (BEI)**

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh ukuran perusahaan, *Debt to Asset Ratio*, *Return On Asset*, reputasi KAP, opini auditor dan pergantian KAP secara simultan maupun secara parsial. Populasi dalam penelitian ini yaitu perusahaan LQ 45 yang terdaftar di BEI pada tahun 2009–2012 sebanyak 10 perusahaan diambil secara purposive sampling. Data yang dikumpulkan merupakan data sekunder dengan metode dokumentasi melalui [www.idx.com](http://www.idx.com). Pengujian prasyarat analisis meliputi uji normalitas, uji multikolinieritas, uji heteroskedastisitas dan uji autokorelasi, uji F, uji t, analisa koefisien determinasi serta analisis regresi linear berganda.

Hasil penelitian menunjukkan pada perusahaan LQ 45 yang terdaftar di Bursa Efek Indonesia tahun 2009-2012 bahwa seluruh variabel independe yang diujikan tidak mempunyai pengaruh terhadap *Audit Delay*. Berdasarkan koefisien determinasi sebesar 0,126, berarti variabel independen secara simultan hanya berpengaruh 12,6% terhadap *Audit Delay*. Sedangkan sisanya sebesar 87,4% dipengaruhi oleh faktor lain (diluar persamaan regresi).

**Kata Kunci :** *Audit Delay*, Ukuran Perusahaan, *Debt to Asset Ratio*, *Return On Asset*, Reputasi KAP, Opini Auditor dan Pergantian KAP.

**ANALYSIS OF FACTORS AFFECTING THE AUDIT LQ 45 DELAY IN LISTED COMPANIES IN INDONESIA STOCK EXCHANGE (IDX)**

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**ABSTRACT**

*This study aimed to determine the effect of firm size, Debt to Asset Ratio, Return on Asset, reputation KAP, KAP auditor's opinion and turn simultaneously and partially. Population in this research is LQ 45 firms listed on the Stock Exchange in the year 2009 to 2012 as many as 10 companies were taken by purposive sampling. The data collected is secondary data by the method of documentation through [www.idx.com](http://www.idx.com). Testing requirements analysis include normality test, multicollinearity, heteroscedasticity test and autocorrelation test, F test, t test, analysis of the coefficient of determination and multiple linear regression analysis.*

*The results showed the LQ 45 companies listed in Indonesia Stock Exchange 2009-2012 independe that all variables tested did not have an influence on Audit Delay. Based on the coefficient of determination of 0.126, meaning the independent variables simultaneously affects only 12.6% of the Audit Delay. While the remaining 87.4% is influenced by other factors (beyond the regression equation).*

***Keywords: Audit Delay, Company Size, Debt to Asset Ratio, Return On Asset, Firm Reputation, Auditor Opinion and Substitution KAP.***