

**FAKTOR-FAKTOR YANG MEMPENGARUHI AUDIT DELAY
(Studi Kasus pada Perusahaan Perbankan yang Terdaftar di Bursa Efek
Indonesia Tahun 2013-2015)**

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ABSTRAK

Penelitian ini dilakukan untuk menganalisa pengaruh Ukuran Perusahaan, Umur Perusahaan, Debt To Equity Ratio, Kualitas Kantor Akuntan Publik, Return On Investment, Audit Tenure terhadap keterlambatan audit pada perusahaan perbankan yang terdaftar di BEI tahun 2013-2015. Data yang digunakan dalam penelitian ini diambil dari laporan keuangan 75 perusahaan perbankan yang terdaftar di BEI tahun 2013-2015. Sampel dikumpulkan menggunakan metode purposive sampling. Data dianalisa dengan analisis statistic deskriptif, uji asumsi klasik, analisis koefisien determinasi, uji hipotesis, dan regresi linier berganda.

Hasil dari penelitian ini menunjukkan bahwa Ukuran Perusahaan berpengaruh signifikan terhadap *Audit Delay*, tetapi Umur Perusahaan dan Debt Equity Ratio, Kualitas Auditor, dan Return On Investment, Audit Tenure tidak berpengaruh signifikan terhadap *Audit Delay*.

Kata kunci: Audit Delay, Ukuran Perusahaan, Umur Perusahaan, Debt To Equity Ratio, Kualitas Kantor Akuntan Publik, Return On Investment, Audit Tenure.

**FACTORS THAT INFLUENCE AUDIT DELAY AT BANK COMPANY SECTOR
WHICH IS LISTED AT INDONESIA STOCK EXCHANGE 2013-2015**

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ABSTRACT

This research or study is used to analyze the influence of company size, age of the company, debt to equity ratio, the quality of auditor, return of investment, audit tenure against the audit delay on bank company sector which is listed at Indonesia Stock Exchange 2013-2015. All of the data is that used within this research or study are taken from financial statements of 75 bank company sector which is listed at Indonesia Stock Exchange 2013-2015. Samples are collected using purposive sampling method. Data is analyzed using descriptive statistic analysis, classic assumption tests, determination coefficient analysis, hypothesis test, and multiple linear regression method approach.

The results of this research is showed that company size have a significant influence for audit delay. However, the age of the company and debt to equity ratio, quality of auditor and return on investment, audit tenure do not have significant influence for audit delay.

Keywords : Audit delay, company size, age of the company, debt to equity ratio, quality of auditor, return on investment, audit tenure.