

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh Solvabilitas, Laba Rugi Perusahaan, Opini Audit, dan Reputasi KAP terhadap Audit Delay pada perusahaan-perusahaan property dan real estate yang terdaftar di Bursa Efek Indonesia periode 2016-2018.

Sampel penelitian terdiri dari 45 perusahaan dengan jumlah penelitian sebanyak 113 data. Metode pengambilan sampel dilakukan dengan menggunakan purposive sampling. Metode pengujian hipotesis yang digunakan adalah analisis regresi berganda.

Hasil penelitian menunjukkan variabel solvabilitas berpengaruh positif terhadap audit delay, variabel laba rugi perusahaan berpengaruh negatif terhadap audit delay, variabel opini audit tidak berpengaruh terhadap audit delay, dan variabel reputasi KAP berpengaruh positif terhadap audit delay.

Kata Kunci: Solvabilitas, Laba Rugi Perusahaan, Opini Audit, dan Reputasi KAP.

ABSTRACT

This study aims to analyze the effect of Solvency, Corporate Income, Audit Opinion, and Reputation of Public Accountant on Audit Delay on property and real estate companies listed on the Indonesia Stock Exchange for the period of 2016-2018.

The research sample consisted of 45 companies with a total of 113 research data. The sampling method is done by using purposive sampling. The hypothesis testing method used is multiple regression analysis.

The results showed that the Solvency variable had a positive effect on audit delay, the profit and loss variable of the company had a negative effect on audit delay, the audit opinion variable did not have a effect on audit delay, and the Reputation of Public Accountant variable had a positive effect on Audit Delay.

Keywords: *Solvency, Corporate Income, Audit Opinion, and Reputation of Public Accountant.*