

ABSTRACT

This study was conducted to determine the impact of profitability, solvency and the impact of internal audit on audit delay in mining entities listed on the Indonesia Stock Exchange between 2017-2019. Purposive sampling is used in the sampling procedure, while data analysis techniques such as the classical assumption test, multiple linear regression test, t test, and coefficient of determination test are used in the data analysis. The findings demonstrate that profitability, as assessed by ROA, has a considerable impact on audit delay, as does solvency, as measured by DAR, and internal audit, as measured by audit committee size, has a significant impact on audit delay. Profitability, solvency, and internal audit all have a considerable impact on audit delay, according to the F test results. Profitability, solvency, and internal audit variables can explain 27.1 percent of audit delay, while additional variables outside this research model can explain the rest.

Keywords: Profitability, Solvency, Internal Audit and Audit Delay.

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ABSTRAK

Penelitian ini dilakukan untuk mengetahui pengaruh profitabilitas, solvabilitas dan dampak audit internal terhadap audit delay pada entitas pertambangan yang terdaftar di Bursa Efek Indonesia periode 2017-2019. Purposive sampling digunakan dalam prosedur pengambilan sampel, sedangkan teknik analisis data seperti uji asumsi klasik, uji regresi linier berganda, uji t, dan uji koefisien determinasi digunakan dalam analisis data. Temuan menunjukkan bahwa profitabilitas, seperti yang dinilai oleh ROA, memiliki dampak yang cukup besar pada audit delay, seperti halnya solvabilitas, yang diukur dengan DAR, dan audit internal, yang diukur dengan ukuran komite audit, memiliki dampak yang signifikan terhadap audit delay. Profitabilitas, solvabilitas, dan audit internal semuanya memiliki dampak yang cukup besar pada audit delay, menurut hasil uji F. Variabel profitabilitas, solvabilitas, dan audit internal dapat menjelaskan 27,1 persen audit delay, sedangkan variabel tambahan di luar model penelitian ini dapat menjelaskan sisanya.

Kata kunci : Profitabilitas, Solvabilitas, Audit Internal dan Audit Delay.

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