

## ABSTRAK

Nilai dari ketepatan waktu pelaporan keuangan merupakan faktor penting bagi kemanfaatan laporan keuangan tersebut. Judul penelitian ini adalah pengaruh Pengaruh Ukuran Perusahaan, Opini Audit, Reputasi Auditor, Profitabilitas, dan Solvabilitas terhadap Audit Delay. Penelitian ini bertujuan untuk mengetahui Pengaruh Ukuran Perusahaan, Opini Audit, Reputasi Auditor, Profitabilitas, dan Solvabilitas Terhadap Audit Delay” (Pada Perusahaan Infrastruktur, Utilitas & Transportation Sub Sektor Transportation di Bursa Efek Indonesia Tahun 2016 sampai dengan 2018).

Penelitian ini merupakan penelitian kausal komparatif. Variabel dependen yaitu Audit Delay, sedangkan variabel independennya yaitu Pengaruh Ukuran Perusahaan, Opini Audit, Reputasi Auditor, Profitabilitas, dan Solvabilitas. Sampel dalam penelitian ini terdiri dari 41 perusahaan dengan menggunakan teknik purposive sampling. Teknik analisis data yang digunakan adalah statistik deskriptif, uji asumsi klasik, analisis regresi linear dan berganda. Sementara itu berdasarkan cara memperolehnya data yang digunakan dalam penelitian ini adalah data sekunder, mengenai variabel Pengaruh Ukuran Perusahaan, Opini Audit, Reputasi Auditor, Profitabilitas, dan Solvabilitas. Semua data diperoleh dari annual report perusahaan, website [www.idx.co.id](http://www.idx.co.id).

Hasil penelitian menunjukkan bahwa ukuran perusahaan dan solvabilitas berpengaruh positif terhadap audit delay sedangkan opini audit, reputasi auditor, dan profitabilitas berpengaruh negatif terhadap audit delay.

**Kata Kunci: Pengaruh Ukuran Perusahaan, Opini Audit, Reputasi Auditor, Profitabilitas, Solvabilitas, Audit Delay.**

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## **ABSTRACT**

*The value of timeliness of financial reporting is an important factor for the benefit of the financial statements. The title of this research is the effect of Company Size, Audit Opinion, Auditor Reputation, Profitability, and Solvency on Audit Delay. This study aims to determine the Effect of Company Size, Audit Opinion, Auditor Reputation, Profitability, and Solvency Against Audit Delays "(In Infrastructure, Utilities & Transportation Companies in the Transportation Sub Sector in the Indonesia Stock Exchange in 2016 to 2018).*

*This research is a comparative causal study. The dependent variable is Audit Delay, while the independent variable is the Effect of Company Size, Audit Opinion, Auditor Reputation, Profitability, and Solvency. The sample in this study consisted of 41 companies using purposive sampling techniques. Data analysis techniques used are descriptive statistics, classic assumption tests, linear and multiple regression analysis. Meanwhile, based on how to obtain the data used in this study are secondary data, regarding the variables Influence of Company Size, Audit Opinion, Auditor Reputation, Profitability, and Solvency. All data obtained from the company's annual report, website [www.idx.co.id](http://www.idx.co.id).*

*The results showed that company size and solvency had a positive effect on audit delay while audit opinion, auditor reputation, and profitability had a negative effect on audit delay.*

**Keywords:** *Effect of Company Size, Audit Opinion, Auditor Reputation, Profitability, Solvency, Audit Delay.*



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