

**PENGARUH PROFITABILITAS, SOLVABILITAS DAN LIKUIDITAS
TERHADAP *AUDIT DELAY* PADA PERUSAHAAN YANG TERDAFTAR
DI BURSA EFEK INDONESIA
PERIODE 2020-2021**

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ABSTRAK

Perusahaan yang mengalami keterlambatan penyampaian laporan keuangan auditan di Indonesia mengalami peningkatan, hingga 9 Mei 2022 terdapat 91 emiten yang mendapatkan peringatan tertulis I karena belum menyampaikan laporan keuangan. Mengetahui bagaimana pengaruh profitabilitas, solvabilitas, dan likuiditas terhadap keterlambatan audit merupakan tujuan dari penelitian ini. Teori yang digunakan dalam penelitian ini menggunakan teori keagenan. Pemilihan sampel dilakukan secara sengaja dengan melibatkan 36 perusahaan dari berbagai sektor seperti consumer cyclicals, property & real estate, energi, consumer noncyclicals, dan sektor industri yang terdaftar di Bursa Efek Indonesia pada tahun 2020 hingga 2021. Penelitian ini menggunakan beberapa teknik analisis data, yaitu analisis regresi linier berganda, uji F, dan uji t. Audit delay digunakan sebagai variabel dependen, sedangkan variabel independen terdiri dari profitabilitas, solvabilitas, dan likuiditas. Solvabilitas berpengaruh positif terhadap audit delay, dan profitabilitas, likuiditas, dan solvabilitas secara simultan berpengaruh terhadap audit delay. Perusahaan harus memperhatikan ketepatan waktu penyampaian laporan keuangan yang telah diaudit untuk menghindari asimetris informasi dan mengurangi relevansi informasi dalam laporan keuangan.

Kata kunci: Audit delay, Profitabilitas, Solvabilitas, Likuiditas

The Effect of Profitability, Solvency and Liquidity on Audit Delay in Companies Listed on the Indonesia Stock Exchange for the 2020-2021 Period

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ABSTRACT

Companies that experience delays in submitting audited financial reports in Indonesia have increased, until 9 May 2022 there were 91 issuers who received written warning I for not submitting financial reports. Finding out how profitability, solvency, and liquidity affected audit delays was the aim of this study. The theory used in this study uses agency theory. The selection of the samples was deliberate, involving 36 companies from various sectors such as consumer cyclicals, property & real estate, energy, consumer non-cyclicals, and industrial sectors listed on Indonesia's Stock Exchange between 2020 and 2021. The study utilized several data analytic techniques, namely multiple linear regression analysis, the F test, and the t test. Audit delay was used as the dependent variable while the independent variables consist of profitability, solvency and liquidity. Solvency positively impacted audit delay, and profitability, liquidity, and solvency simultaneously impacted it. Companies must pay attention to the timeliness of submitting audited financial reports to avoid asymmetric information and reduce the relevance of information in financial reports.

Keywords: Audit delay, Profitability, Solvency, Liquidity