

ABSTRAK

FAKTOR-FAKTOR YANG MEMPENGARUHI AUDIT DELAY PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2016-2018

Audit delay merupakan lamanya waktu penyelesaian proses audit oleh auditor yang diukur dari interval jumlah hari antara tanggal laporan keuangan sampai tanggal laporan auditor ditandatangani, semakin lama auditor menyelesaikan pekerjaan auditnya maka semakin lama pula *audit delay*-nya. Faktor yang dapat mempengaruhi *audit delay* diantaranya ukuran perusahaan, profitabilitas, solvabilitas, laba/rugi operasi, reputasi KAP, opini auditor, dan *auditor switching*. Tujuan dari penelitian ini adalah untuk mengetahui pengaruh ukuran perusahaan, profitabilitas, solvabilitas, laba/rugi operasi, reputasi KAP, opini auditor, dan *auditor switching* terhadap *audit delay* pada perusahaan manufaktur yang terdaftar di BEI tahun 2016-2018. Metode yang digunakan dalam penelitian ini yaitu *purposive sampling*. Hasil dari penelitian ini diperoleh kesimpulan bahwa faktor solvabilitas, opini auditor, dan *auditor switching* berpengaruh positif dan signifikan terhadap *audit delay*, sedangkan faktor ukuran perusahaan, profitabilitas, laba/rugi operasi, dan reputasi KAP tidak berpengaruh signifikan terhadap *audit delay*. Secara simultan ukuran perusahaan, profitabilitas, solvabilitas, laba/rugi operasi, reputasi KAP, opini auditor, dan *auditor switching* berpengaruh terhadap *audit delay* pada perusahaan manufaktur periode 2016-2018. Besar pengaruh ukuran perusahaan, profitabilitas, solvabilitas, laba/rugi operasi, reputasi KAP, opini auditor, dan *auditor switching* terhadap *audit delay* secara simultan sebesar 9,2%. bagi penelitian selanjutnya untuk menambah variabel lain diluar variabel yang telah digunakan yang diduga dapat berpengaruh terhadap *audit delay* seperti *financial distress*, umur perusahaan, internal auditor, komite audit, dan variabel yang berasal dari data primer seperti luas audit yang dilakukan dan pengendalian internal klien. Dan diharapkan agar memperluas objek penelitian pada perusahaan dengan klasifikasi industri lainnya dan memperpanjang periode penelitian.

Kata kunci: ukuran perusahaan, profitabilitas, solvabilitas, laba/rugi operasi, reputasi KAP, opini auditor, *auditor switching*, *audit delay*.

ABSTRACT

FACTORS AFFECTING DELAY AUDITS IN MANUFACTURING COMPANIES LISTED IN INDONESIA STOCK EXCHANGE IN 2016-2018

Audit delay is the length of time the audit process is completed by the auditor which is measured from the interval of the number of days between the date of the financial report until the auditor's report is signed, the longer the auditor completes the audit work, the longer the audit delay. Factors that can influence audit delay include company size, profitability, solvency, operating profit / loss, KAP reputation, auditor opinion, and auditor switching. The purpose of this study was to determine the effect of company size, profitability, solvency, operating profit / loss, reputation of KAP, auditor opinion, and auditor switching on audit delay in manufacturing companies listed on the Stock Exchange in 2016-2018. The method used in this study is purposive sampling. The results of this study concluded that solvability factors, auditor opinion, and auditor switching had a positive and significant effect on audit delay, while the factors of company size, profitability, operating profit / loss, and reputation of KAP did not significantly influence audit delay. Simultaneously company size, profitability, solvability, operating profit / loss, KAP reputation, auditor opinion, and switching auditors have an effect towards audit delay in manufacturing companies for the 2016-2018 period. The influence of company size, profitability, solvability, operating profit / loss, KAP reputation, auditor opinion, and auditor switching on audit delay is 9.2%. for further research to add other variables beyond the variables that have been used which are thought to influence audit delay such as financial distress, company age, internal auditors, audit committees, and variables derived from primary data such as the extent of audits conducted and internal client controls. And it is expected to expand the object of research to companies with other industry classifications and extend the research period.

Keywords: company size, profitability, solvency, operating profit / loss, KAP reputation, auditor opinion, auditor switching, audit delay.