

## ABSTRAK

**Eva Sa'adiyah Hasni.** Pengaruh *Investment Opportunity Set* (IOS), Profitabilitas, Ukuran Perusahaan Terhadap *Audit Delay* (Studi Empiris pada Industri Pertambangan yang Terdaftar Pada Bursa Efek Indonesia Periode 2011-2015) (dibimbing oleh Ibu Adrie Putra, SE, MM).

Penelitian ini bertujuan untuk menganalisis pengaruh *investment opportunity set* (IOS), profitabilitas, ukuran perusahaan terhadap *audit delay* (Studi Empiris pada Industri Pertambangan yang Terdaftar Pada Bursa Efek Indonesia Periode 2011-2015). *Investment opportunity Set* (IOS) diukur dari *net present value ratio*, profitabilitas diukur dari *return on asset ratio*, ukuran perusahaan diukur dari total aset sedangkan *audit delay* diukur dari tanggal penutupan tahun buku sampai dengan tanggal diterbitkannya laporan audit independen.

Metode yang digunakan adalah purposive sampling. Jumlah sampel yang digunakan dalam penelitian ini adalah 28 perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia dari total populasi 140 sampel. Jenis data adalah data sekunder yang bersumber dari laporan keuangan dan laporan tahunan. Metode analisis data yang digunakan adalah analisis regresi linear berganda.

Hasil pengujian hipotesis menunjukkan bahwa secara simultan, *investment opportunity set* (IOS), profitabilitas, ukuran perusahaan berpengaruh signifikan terhadap *audit delay*. Secara parsial, profitabilitas dan *investment opportunity set* berpengaruh signifikan terhadap *audit delay*, sedangkan ukuran perusahaan tidak memiliki pengaruh yang signifikan terhadap *audit delay*.

**Kata kunci:** Investment Opportunity Set (IOS), Profitabilitas, Ukuran Perusahaan, *Audit Delay*.

## ABSTRAC

**Eva Sa'adiyah Hasni** . Effect of Investment Opportunity Set (IOS), Profitability, Company Size Of Audit Delay (Empirical Study on Listed Mining Industry In Indonesia Stock Exchange Period 2011-2015) (Guided by Ms. Adrie's son, SE, MM).

This study aimed to analyze the influence of investment as opportunity set (IOS), profitability, size of firm to audit delay (Empirical Study on Listed Mining Industry In Indonesia Stock Exchange Period 2011-2015). Investment opportunity set (IOS) measured from the ratio of net present value, profitability measured by return on assets ratio, company size measured by total assets, while the audit delay is measured from the date of closing of the financial year until the date of publication of the independent audit.

The method used is purposive sampling. The samples used in this study is a 28 mining companies listed on the Indonesia Stock Exchange on the total population of 140 samples. This type of data is secondary data obtained from the financial statements and annual reports. Data analysis method used is multiple linear regression analysis.

Hypothesis testing results showed that simultaneous, investment as opportunity set (IOS), profitability, company size significantly influence audit delay. Partially, profitability and investment as opportunity set significantly influence audit delay, while the size of the company does not have a significant effect on audit delay.

Keywords: Investment Opportunity Set (IOS), Profitability, Company Size, Audit Delay.