

## DAFTAR ISI

<b>HALAMAN PERNYATAAN KEASLIAN.....</b>	<b>Error! Bookmark not defined.</b>
<b>LEMBAR PENGESAHAN .....</b>	<b>Error! Bookmark not defined.</b>
<b>KATA PENGANTAR.....</b>	<b>Error! Bookmark not defined.</b>
<b>HALAMAN PENYATAAN PERSETUJUAN PUBLIKASI KARYA ILMIAH UNTUK KEPENTINGAN AKADEMIS.....</b>	<b>Error! Bookmark not defined.</b>
<b>ABSTRAK .....</b>	<b>Error! Bookmark not defined.</b>
<b>DAFTAR TABEL .....</b>	<b>4</b>
<b>DAFTAR GAMBAR.....</b>	<b>5</b>
<b>DAFTAR LAMPIRAN.....</b>	<b>6</b>
<b>BAB I PENDAHULUAN.....</b>	<b>Error! Bookmark not defined.</b>
1.1 Latar Belakang Masalah .....	<b>Error! Bookmark not defined.</b>
1.2 Identifikasi Masalah .....	<b>Error! Bookmark not defined.</b>
1.3 Pembatasan Masalah .....	<b>Error! Bookmark not defined.</b>
1.4 Perumusan Masalah.....	<b>Error! Bookmark not defined.</b>
1.5 Tujuan Penelitian.....	<b>Error! Bookmark not defined.</b>
1.6 Manfaat Penelitian.....	<b>Error! Bookmark not defined.</b>
<b>BAB II LANDASAN TEORI .....</b>	<b>Error! Bookmark not defined.</b>
2.1 Landasan Teori.....	<b>Error! Bookmark not defined.</b>
2.1.1 Signaling Theory.....	<b>Error! Bookmark not defined.</b>
2.1.1.1.Laporan Keuangan .....	<b>Error! Bookmark not defined.</b>
2.1.1.2.1 Pengertian Laporan Keuangan .....	<b>Error! Bookmark not defined.</b>
2.1.1.2.2 Karakteristik Kualitatif Laporan Keuangan.....	<b>Error! Bookmark not defined.</b>
2.1.3 <i>Audit Delay</i> .....	<b>Error! Bookmark not defined.</b>
2.1.4 Ukuran Perusahaan .....	<b>Error! Bookmark not defined.</b>
2.1.5 Kinerja Perusahaan .....	<b>Error! Bookmark not defined.</b>
2.1.5.1 Rasio Profitabilitas ( <i>Profitability Ratio</i> ).....	<b>Error! Bookmark not defined.</b>
2.1.5.2 Rasio Solvabilitas ( <i>Solvability Ratio</i> ) .....	<b>Error! Bookmark not defined.</b>
2.1.5.3 Rasio Likuiditas ( <i>Liquidity Ratio</i> ).....	<b>Error! Bookmark not defined.</b>
2.1.5.4 Rasio Aktivitas ( <i>Activity Ratio</i> ) .....	<b>Error! Bookmark not defined.</b>
2.2 Penelitian Terdahulu .....	<b>Error! Bookmark not defined.</b>
2.3 Hubungan Antar Variabel .....	<b>Error! Bookmark not defined.</b>
2.3.1 Pengaruh Ukuran Perusahaan, Profitabilitas, Leverage terhadap <i>Audit Delay</i> Secara Simultan.....	<b>Error! Bookmark not defined.</b>

2.3.2 Pengaruh Ukuran Perusahaan terhadap <i>Audit Delay</i>	<b>Error! Bookmark not defined.</b>
2.3.3 Pengaruh profitabilitas terhadap <i>Audit Delay</i>	<b>Error! Bookmark not defined.</b>
2.3.4 Pengaruh Lverage terhadap <i>Audit Delay</i>	<b>Error! Bookmark not defined.</b>
2.4 Hipotesis Penelitian.....	<b>Error! Bookmark not defined.</b>
2.5 Model Penelitian .....	<b>Error! Bookmark not defined.</b>
<b>BAB III METODE PENELITIAN .....</b>	<b>Error! Bookmark not defined.</b>
3.1 Desain Riset.....	<b>Error! Bookmark not defined.</b>
3.2 Jenis dan Sumber Data .....	<b>Error! Bookmark not defined.</b>
3.2.1 Jenis Data.....	<b>Error! Bookmark not defined.</b>
3.2.2 Sumber Data .....	<b>Error! Bookmark not defined.</b>
3.3 Populasi dan Sampel .....	<b>Error! Bookmark not defined.</b>
3.3.1 Populasi .....	<b>Error! Bookmark not defined.</b>
3.3.2 Sampel .....	<b>Error! Bookmark not defined.</b>
3.4 Unit Analisis.....	<b>Error! Bookmark not defined.</b>
3.5 Definisi Operasional Variabel .....	<b>Error! Bookmark not defined.</b>
3.5.1 Variabel Dependen .....	<b>Error! Bookmark not defined.</b>
3.5.2 Variabel Independen.....	<b>Error! Bookmark not defined.</b>
3.5.2.1 Ukuran Perusahaan .....	<b>Error! Bookmark not defined.</b>
3.5.2.2 Profitabilitas.....	<b>Error! Bookmark not defined.</b>
3.5.2.3 Lverage.....	<b>Error! Bookmark not defined.</b>
3.6 Teknik Analisis Data .....	<b>Error! Bookmark not defined.</b>
3.6.1 Analisis Statistik Deskriptif.....	<b>Error! Bookmark not defined.</b>
3.6.2 Uji Asumsi Klasik.....	<b>Error! Bookmark not defined.</b>
3.6.2.1 Uji Normalitas.....	<b>Error! Bookmark not defined.</b>
3.6.2.2 Uji Multikolinearitas.....	<b>Error! Bookmark not defined.</b>
3.6.2.3 Uji Heteroskedastisitas.....	<b>Error! Bookmark not defined.</b>
3.6.2.4 Uji Autokorelasi.....	<b>Error! Bookmark not defined.</b>
3.6.3 Analisis Regresi Linier Berganda ( <i>Multiple Linier Regression</i> )	<b>Error! Bookmark not defined.</b>
<b>not defined.</b>	
3.6.4 Pengujian Hipotesis .....	<b>Error! Bookmark not defined.</b>
3.6.4.1 Pengujian Secara Simultan (Uji F).	<b>Error! Bookmark not defined.</b>
3.6.4.2 Uji Signifikan Parameter Individual (Uji t)	<b>Error! Bookmark not defined.</b>
3.6.5 Uji Koefisien Determinasi ( $R^2$ ).....	<b>Error! Bookmark not defined.</b>
<b>BAB IV HASIL PENELITIAN.....</b>	<b>Error! Bookmark not defined.</b>
4.1. Deskripsi Objek Penelitian.....	<b>Error! Bookmark not defined.</b>
4.2. Hasil Penelitian .....	<b>Error! Bookmark not defined.</b>
4.2.1. Uji Statistik Deskriptif .....	<b>Error! Bookmark not defined.</b>

4.2.2. Uji Asumsi Klasik.....	<b>Error! Bookmark not defined.</b>
4.2.2.1. Uji Normalitas.....	<b>Error! Bookmark not defined.</b>
4.2.2.2. Uji Multikolonieritas.....	<b>Error! Bookmark not defined.</b>
4.2.2.3. Uji Heteroskedastisitas.....	<b>Error! Bookmark not defined.</b>
4.2.2.4. Uji Autokorelasi.....	<b>Error! Bookmark not defined.</b>
4.2.3. Analisis Regresi Linier Berganda .....	<b>Error! Bookmark not defined.</b>
4.2.4. Uji Hipotesis .....	<b>Error! Bookmark not defined.</b>
4.2.4.1. Uji Simultan (Uji F).....	<b>Error! Bookmark not defined.</b>
4.2.4.2. Uji Parsial (Uji Statistik t).....	<b>Error! Bookmark not defined.</b>
4.2.4.3. Uji Koefisien Determinasi .....	<b>Error! Bookmark not defined.</b>
<b>BAB V PEMBAHASAN .....</b>	<b>Error! Bookmark not defined.</b>
5.1 Pengaruh Profitabilitas, Solvabilitas dan Ukuran Perusahaan Terhadap <i>Audit Delay</i>	<b>Error! Bookmark not defined.</b>
5.2 Pengaruh Ukuran Perusahaan Terhadap <i>Audit Delay</i>	<b>Error! Bookmark not defined.</b>
5.3 Pengaruh Profitabilitas Terhadap <i>Audit Delay</i>	<b>Error! Bookmark not defined.</b>
5.4 Pengaruh <i>Leverage</i> Terhadap <i>Audit Delay</i> ....	<b>Error! Bookmark not defined.</b>
5.5 Temuan Penelitian .....	<b>Error! Bookmark not defined.</b>
5.6 Keterbatasan Penelitian .....	<b>Error! Bookmark not defined.</b>
<b>BAB VI PENUTUP .....</b>	<b>Error! Bookmark not defined.</b>
6.1 Kesimpulan.....	<b>Error! Bookmark not defined.</b>
6.2 Saran.....	<b>Error! Bookmark not defined.</b>
DAFTAR PUSTAKA .....	<b>Error! Bookmark not defined.</b>
LAMPIRAN.....	<b>Error! Bookmark not defined.</b>

## DAFTAR TABEL

Tabel 1.1 Audit Delay.....	2
Tabel 2.1 Penelitian Terdahulu yang Berkaitan dengan <i>Audit Delay</i> .....	26
Tabel 3.1 Daftar Perusahaan yang Dijadikan Sampel Penelitian.....	36
Tabel 3.2 Definisi Operasional dan Pengukuran Variabel.....	39
Tabel 4.1 Daftar Perusahaan yang Dijadikan Sampel Penelitian.....	44
Tabel 4.2 Hasil Uji Deskriptif.....	45
Tabel 4.3 Hasil Uji Normalitas.....	47
Tabel 4.4 Hasil Uji Normalitas Setelah di <i>Outlier</i> dan Transformasi.....	48
Tabel 4.5 Hasil Uji Multikolonieritas.....	49
Tabel 4.6 Hasil Uji Autokorelasi.....	51
Tabel 4.7 Hasil Uji Analisis Regresi Linear Berganda.....	51
Tabel 4.8 Hasil Uji F.....	53
Tabel 4.9 Hasil Uji Parsial (Uji Statistik t).....	53
Tabel 4.10 Hasil Uji Koefisien Determinasi ( $R^2$ ).....	54

## DAFTAR GAMBAR

Gambar 1.1 Grafik <i>Audit Delay</i> .....	2
Gambar 1.2 Grafik Return On Asset (ROA).....	4
Gambar 1.3 Grafik Debt to Equity Ratio (DER).....	5
Gambar 1.4 Grafik Total Penjualan.....	7
Gambar 2.1 Model Penelitian.....	33
Gambar 4.1 Hasil Uji P Plot .....	47
Gambar 4.2 Hasil Uji Heterokedastisitas Setelah Transformasi.....	50

## DAFTAR LAMPIRAN

<b>Nomor</b>	<b>Halaman</b>
1. Daftar Perusahaan yang Termasuk Dalam Sampel.....	69
2. Hasil Olah Data Perusahaan Makanan Dan Minuman 2013-2017 .....	70