

ABSTRAK

Judul : Pengaruh Profitabilitas, Solvabilitas, dan Ukuran Perusahaan Terhadap *Audit Delay* (Studi Empiris pada Perusahaan *Consumer Goods* yang Terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2019)

Nama : Apni Suryani

Program Studi : Akuntansi

Penelitian ini bertujuan untuk menganalisis Pengaruh Profitabilitas, Solvabilitas, dan Ukuran Perusahaan Terhadap *Audit Delay* pada Perusahaan *Consumer Goods* yang Terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2019. Profitabilitas diukur dengan *Return on Assest* (ROA) yang diukur dengan *Earning Before Interest and Tax* (EBIT) dibagi dengan total aset, Solvabilitas diukur dengan *Debt to Equity Ratio* (DER) dimaa hutang dibagi dengan ekuitas, dan Ukuran Perusahaan diproksikan dengan total penjualan, sementara *audit delay* diukur dengan lapran audit dikurang dengan tanggal laporan keuangan.

Metode yang digunakan adalah purposive sampling. Jumlah sampel yang digunakan dalam penelitian ini adalah 20 perusahaan *consume goods* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2019. Jenis datanya adalah data sekunder yang bersumber dari laporan keuangan dan laporan tahunan. Metode analisis data yang digunakan adalah analisis regresi linier berganda.

Hasil pengujian hipotesis menunjukkan bahwa secara simultan Profitabilitas, Solvabilitas, dan Ukuran Perusahaan berpengaruh signifikan terhadap *Audit Delay*. Secara parsial profitabilitas berpengaruh signifikan terhadap *Audit Delay*, Solvabilitas berpengaruh negatif terhadap *Audit Delay*, dan Ukuran Perusahaan tidak berpengaruh signifikan terhadap *Audit Delay*.

Kata Kunci: Profitabilitas, Solvabilitas, Ukuran Perusahaan, dan *Audit Delay*.

ABSTRACT

Title : *The Effect of Profitability, Solvency, and Company Size on Audit Delay (Empirical Study of Consumer Goods Companies Listed on the Indonesia Stock Exchange (BEI) 2015-2019)*

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This study aims to analyze the effect of profitability, solvency, and company size on audit delay in consumer goods companies listed on the Indonesia Stock Exchange (BEI) for the period 2015-2019. Profitability is measured by Return on Assest (ROA) which is measured by Earning Before Interest and Tax (EBIT) divided by total assets, Solvency is measured by Debt to Equity Ratio (DER) where debt is divided by equity, and Company Size is proxied by total sales, meanwhile Audit delay is measured by the audit report minus the financial statement date.

The method used was purposive sampling. The number of samples used in this study were 20 consumer goods companies listed on the Indonesia Stock Exchange (IDX) for the period 2015-2019. The type of data is secondary data sourced from financial reports and annual reports. The data analysis method used is multiple linear regression analysis.

The results of hypothesis testing show that simultaneously Profitability, Solvency, and Company Size have a significant effect on Audit Delay. Partially profitability has a significant effect on Audit Delay, Solvency has a negative effect on Audit Delay, and Company Size has no significant effect on Audit Delay.

Keywords: *Profitability, Solvency, Company Size, and Audit Delay.*