

ABSTRAK

Dicky Andika Pratama. *Analisis pengaruh ukuran perusahaan, profitabilitas, solvabilitas, akuntan publik ukuran perusahaan, dan opini auditor, pada audit delay di perusahaan sektor perbankan yang terdaftar pada periode Bursa Efek Indonesia (BEI) 2010-2014*, dibimbing oleh Adrie Putra.

Tujuan dari penelitian ini adalah analisis pengaruh ukuran perusahaan, profitabilitas, solvabilitas, akuntan publik ukuran perusahaan, dan opini auditor, pada audit delay di perusahaan sektor perbankan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2010-2014 .

Sampel dipilih dengan metode purposive sampling. Jumlah dari sampel 20 perusahaan. Metode analisis yang digunakan, adalah analisis deskriptif, asumsi uji klasik, dan regresi linier berganda. Hasil regresi linier berganda menunjukkan bahwa audit delay secara signifikan dipengaruhi oleh ukuran perusahaan dan akuntan publik ukuran perusahaan.

Kata kunci: audit delay, ukuran perusahaan, profitabilitas, solvabilitas, akuntan publik ukuran perusahaan, opini auditor.

ABSTRACT

Dicky Andika Pratama. The effect of analysis of company size, profitability, solvency, public accountant firm size, and the auditor's opinion, on the audit delay in the banking sector companies that listed in Indonesian Stock Exchange (BEI) period 2010-2014, leadby Adrie Putra.

The purpose of this research is the effect of analysis of company size, profitability, solvency, public accountant firm size, and the auditor's opinion, on the audit delay in the banking sector companies that listed in Indonesian Stock Exchange (BEI) period 2010-2014.

Samples are selected by method of purposive sampling. Sum of the samples are 20 companies. Analysis methods, which were used, are descriptive analysis, the assumptions of classical test, and multiple linear regression. The result of multiple linear regression shows that audit delay is significantly influenced by company size and public accountant firm size.

Keywords : audit delay, company size, profitability, solvency, public accountant firm size, auditor's opinion.