

**PENGARUH UKURAN PERUSAHAAN, SOLVABILITAS, PROFITABILITAS, OPINI  
AUDIT DAN UMUR PERUSAHAAN TERHADAP AUDIT DELAY PADA  
PERUSAHAAN COSTUMER GOODS**

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The auditing carried out by the auditor can cause delays in the presentation of the audit report, which is more commonly known as audit delay. Audit delay itself can occur due to several things, namely due to company size, solvency, profitability, audit opinion and company age. This research is a research with a quantitative descriptive approach. Samples were taken as many as 11 industrial companies in the consumer goods sector with 44 financial report data. The data collection technique used documentation and the research model used was multiple linear regression. The results of the research by simultaneously testing the hypothesis show that company size, solvency, profitability, audit opinion and company age have a significant effect on audit delay in industrial companies in the consumer goods sector listed on the Indonesia Stock Exchange (IDX). Hypothesis testing partially shows that company size, solvency, profitability and company age do not have a significant effect on audit delay, while audit opinion has a positive and significant effect on audit delay in industrial companies in the consumer goods sector listed on the Indonesia Stock Exchange (IDX). The coefficient of determination of the hypothesis is 0.404, which means 40.4%. Audit delay is explained by company size, solvency, profitability, audit opinion, and company age together. The remaining 59.6% is explained by other variables not examined in this study.

Keywords: Company Size, Solvency, Profitability, Audit Opinion, Company Age, Audit Delay