ABSTRAK

Penelitian ini memiliki tujuan untuk mengetahui pengaruh profitabilitas, solvabilitas, kualitas auditor, *audit tenure* akan *audit delay*. Selain itu, menganilis manajemen aset yang disebut ROA (*Return On Assets*), memperkirakan keahlian perusahaan dalam mengambil keuntungan dari spekulasi investor dari perusahaan tersebut ROE (*Return On Equity*) serta pula perusahaan menggunakan keahlian spekulatif investor dan mempertimbangkan keahlian perusahaan untuk menangani hutang serta kewajiban perusahaan DER (*Debt to Equity Ratio*) akan *audit delay*. Objek penelitian ini merupakan perusahaan manufaktur pada sub sektor logam yang masuk dalam BEI (Bursa Efek Indonesia) pada rentang waktu 2017-2019. Melalui penggunaan teknik purposive sampling diperoleh sampel penelitian sebanyak 46 perusahaan. Analisis dilakukan dengan menggunakan non-probability sampling. Hasil penelitian ini menampilkan bahwa profitabilitas dengan tolak ukur ROA (*Return On Asset)*, profitabilitas dengan tolak ukur ROE (*Return On Equity*), solvabilitas dengan tolak ukur DER (*Debt to Equity Ratio)*, kualitas auditor dan *audit tenure* berpengaruh negatif akan *audit delay*. Profitabilitas dengan tolak ukur ROA (*Return On asset*), profitabilitas dengan tolak ukur ROE (*Return On Equity*), solvabilitas dengan tolak ukur DER (*Debt to Equity Ratio*), kualitas auditor dan *audit tenure* mempengaruhi secara simultan akan *audit delay* untuk perusahaan manufaktur subsektor logam yang tercatat pada BEI(Bursa Efek Indonesia) dalam rentang waktu 2017-2019.

Kata Kunci: ***profitabilitas, solvabilitas, kualitas auditor, audit tenure,audit delay***

ABSTRACT

This research aims to determine the influence of profitability, solvency, auditor quality, audit tenure of audit delay. In addition, it writes asset management called ROA (Return On Asset), estimates the company's expertise in taking advantage of investor speculation from the company ROE (Return On Equity) as well as companies using speculative expertise of investors, and considers the company's expertise to handle debt and liabilities der (Debt to Equity Ratio) companies will audit delays. Object of this study is a manufacturing company in the metal sub-industry that was included in the IDX(Indonesia Stock Exchange) within 2017-2019. Through the use of purposive sampling techniques obtained research samples as many as 46 companies. The analysis was conducted using non probability sampling. The results of this study show that profitability with ROA (Return On Asset) benchmark, profitability with ROE (Return On Equity) benchmark, solvency with DER (Debt to Equity Ratio) benchmark, auditor quality and tenure audit negatively affect audit delay. Profitability with ROA (Return On asset) benchmark, profitability with ROE (Return On Equity) benchmark, solvency with DER (Debt to Equity Ratio) benchmark, auditor quality and tenure audit simultaneously affect audit delay for metal subsector manufacturing companies listed in the IDX (Indonesia Stock Exchange) within 2017-2019.

Keywords*: profitability, solvency, auditor quality, audit tenure, audit delay*