ABSTRAK

PENGARUH UKURAN PERUSAHAAN, UKURAN KAP, PROFITABILITAS, TINGKAT LEVERAGE, SOLVABIITAS, LIKUIDITAS DAN OPINI AUDIT, TERHADAP AUDIT DELAY (PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2018-2020)

Penelitian bertujuan guna memahami pengaruh ukuran perusahaan, ukuran KAP, profitabilitas, tingkat leverage, likuiditas, solvabilitas, opini audit terhadap pada perusahaan manufaktur yang tercatat di Bursa Efek Indonesia (BEI) tahun 2018-2020. Beberapa penelitian sebelumnya mengenai audit delay memperlihatkan hasil yang berbeda - beda. Oleh karena itu, penelitian lain perlu dilakukan untuk menguji ulang teori tentang audit delay. Populasi penelitian ini sebanyak 72 Perusahaan Manufaktur Metode pengambilan sampel yang digunakan adalah metode purposive sampling, sehingga diperoleh 44 perusahaan sampel untuk 3 tahun pengamatan (2018 - 2020) dengan 132 observasi (pengamatan). Data penelitian diperoleh dari perusahaan sampel yang diunduh dari website Bursa Efek Indonesia. Teknik analisis data yang digunakan adalah analisis statistik deskriptif dan analisis regresi berganda. Proses analisis data yang dilakukan terlebih dahulu adalah statistik deskriptif, uji asumsi klasik, analisis regresi berganda lalu kemudian pengujian hipotesis. Hasil penelitian ini secara parsial menunjukkan bahwa hanya reputasi KAP yang berpengaruh secara signifikan terhadap audit delay. Pengaruh ukuran perusahaan, ukuran KAP, profitabilitas, tingkat leverage, solvabiitas, likuiditas maupun opini audit. Hasil penelitian ini secara simultan Ukuran perusahaan, profitabilitas opini auditor dan reputasi KAP berpengaruh secara simultan terhadap audit delay.

Kata kunci : Ukuran Perusahaan, Ukuran KAP, Profitabilitas, Tingkat Leverage, Solvabiitas, Likuiditas, Opini Audit, Audit Delay, Perusahaan Manufaktur, Bursa Efek Indonesia.

ABSTRACT

COMPANY SIZE, KAP SIZE, PROFITABILITY, LEVERAGE LEVEL, SOLVENCY, LIQUIDITY, AND AUDIT OPINIONS ALL HAVE AN EFFECT ON AUDIT DELAY (ON MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE, 2018-2020)

The purpose of this research is to determine the impact of business size, KAP size, profitability, leverage, liquidity, solvency, and audit opinion on manufacturing companies listed on the Indonesia Stock Exchange (IDX) between 2018 and 2020. Several earlier research on audit delays yielded conflicting outcomes. As a result, more research is needed to retest the audit delay argument. There were 72 manufacturing companies in this study's population. Purposive sampling was used, and 44 sample firms were gathered for three years of observation (2018-2020), totaling 132 observations (observations). The data for the study came from sample companies acquired from the Indonesia Stock Exchange's website. Multiple regression analysis and descriptive statistical analysis were employed to analyze the data.The descriptive statistics, classical assumption test, multiple regression analysis, and hypothesis testing are all part of the data analysis process. Only KAP's reputation has a substantial effect on audit delay, according to the findings of this study. business size, KAP size, profitability, leverage level, solvency, liquidity, and audit opinion

Keywords: Firm Size, KAP Size, Profitability, Leverage Level, Solvency, Liquidity, Audit Opinion, Audit Delay, Manufacturing Company, Indonesia Stock Exchange