ABSTRAK

Tujuan dari penelitian ini adalah untuk melihat bagaimana profitabilitas, solvabilitas, ukuran perusahaan, dan opini audit berdampak pada keterlambatan audit, juga dikenal sebagai audit delay, dengan reputasi Kantor Akuntan Publik (KAP) sebagai variabel pemoderasi. Selama periode 2020–2023, subjek penelitian adalah perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) dalam industri transportasi dan logistik. Metode deskriptif kualitatif digunakan. Semua perusahaan transportasi dan logistik yang terdaftar di Bursa Efek Indonesia selama periode tersebut termasuk dalam populasi penelitian ini. Teknik purposive sampling, yang melibatkan pemilihan sampel berdasarkan kriteria tertentu, menghasilkan 9 perusahaan yang akan dipelajari. Data sekunder berasal dari situs resmi BEI, yang menyediakan informasi keuangan lengkap, www.idx.co.id. Analisis regresi moderat (MRA) digunakan untuk menganalisis data, dan uji F dan uji t digunakan untuk menguji hipotesis. Hasil penelitian menunjukkan bahwa opini audit dan profitabilitas memiliki dampak positif dan signifikan terhadap keterlambatan audit. Sebaliknya, solvabilitas dan ukuran perusahaan tidak memiliki dampak signifikan terhadap keterlambatan audit. Pada perusahaan transportasi dan logistik yang terdaftar di BEI selama tahun 2020–2023, reputasi KAP terbukti mampu mengimbangi hubungan antara profitabilitas, solvabilitas, ukuran perusahaan, dan opini audit tentang keterlambatan audit.

Kata Kunci: profitabilitas, solvabilitas, ukuran perusahaan, opini audit, audit delay

ABSTRACT

With the reputation of Public Accounting Firms (PAFs) serving as a moderating variable, the study's objectives are to examine the effects of audit delay on profitability, solvency, company size, and audit opinion. The study focuses on logistics and transportation firms that were listed between 2020 and 2023 on the Indonesia Stock Exchange (IDX). This study used a qualitative descriptive methodology. All logistics and transportation companies that registered on the IDX during the designated time frame make up the population. Purposive sampling was used to choose the sample, which yielded nine organizations in total, based on predefined criteria. The official IDX website (www.idx.co.id), which offers extensive financial information, was the source of secondary data. Moderated Regression Analysis (MRA) was used to evaluate the data, and F-tests and t-tests were used to assess the hypotheses. The results show that audit delay is positively and significantly impacted by profitability and audit opinion. On the other hand, audit delay is not much impacted by firm size or solvency. Furthermore, it has been demonstrated that, for transportation and logistics businesses listed on the IDX between 2020 and 2023, the reputation of PAFs moderates the relationship between profitability, solvency, company size, and audit opinion on audit delay.

Keywords: *profitability, solvency, firm size, audit opinion, audit delay, PAF reputation*