

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, solvabilitas, ukuran perusahaan, opini audit, reputasi auditor terhadap *audit delay* studi pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2015-2017. Sampel yang digunakan sebanyak 17 laporan keuangan perusahaan.

Metode penelitian yang digunakan adalah pendekatan deskriptif, analisis verifikatif, uji simultan dan uji parsial. Teknik pengambilan sampel yang digunakan dalam penelitian ini adalah *purposive sampling*. Teknik analisis yang digunakan dalam penelitian ini yaitu uji asumsi klasik, uji normalitas, uji autokorelasi, koefisien determinasi, analisis linier berganda, uji signifikan.

Hasil penelitian ini menunjukkan bahwa profitabilitas, solvabilitas, ukuran perusahaan, opini audit, reputasi auditor mempunyai pengaruh yang signifikan terhadap *audit delay*. Besarnya kontribusi profitabilitas, solvabilitas, ukuran perusahaan, opini audit, reputasi auditor terhadap *audit delay* sebesar 78%, sedangkan sisanya 12% merupakan faktor lain diluar profitabilitas, solvabilitas, ukuran perusahaan, opini audit, reputasi auditor.

Kata Kunci: Profitabilitas, Solvabilitas, Ukuran Perusahaan, Opini Audit, Reputasi Auditor, *Audit Delay*.

ABSTRACT

This study aims to determine the effect of profitability, solvency, firm size, audit opinion, auditor reputation on audit delay studies in mining companies listed on the Indonesia Stock Exchange (BEI) in 2015-2017. The sample used was 17 company financial statements.

The research method used is descriptive approach, verification analysis, simultaneous test and partial test. The sampling technique used in this study was purposive sampling. The analysis technique used in this study is the classic assumption test, normality test, autocorrelation test, coefficient of determination, multiple linear analysis, significant test.

The results of this study indicate that profitability, solvability, company size, audit opinion, auditor reputation have a significant influence on audit delay. The amount of profitability, solvability, company size, audit opinion, auditor reputation for audit delay is 78%, while the remaining 12% is another factor beyond profitability, solvability, company size, audit opinion, auditor reputation.

Keywords: Profitability, Solvability, Company Size, Audit Opinion, Auditor Reputation, Audit Delay.