

ABSTRAK

Penelitian ini bertujuan untuk memberikan gambaran *profitabilitas*, *solvabilitas*, *opini audit* dan *audit delay* pada perusahaan pertambangan sub sektor batu bara yang terdaftar di Bursa Efek Indonesia Periode 2016-2020, serta mengetahui pengaruh *profitabilitas*, *solvabilitas* dan *opini audit* terhadap *audit delay*.

Metode penelitian yang digunakan adalah metode kuantitatif dengan penekatan analisis deskriptif dan verifikatif. Populasi dari penelitian ini adalah 28 perusahaan pertambangan sub sektor batu bara yang terdaftar di Bursa Efek Indonesia Periode 2016-2020. Teknik pengambilan sampel dilakukan dengan teknik *purposive sampling* yang menghasilkan 20 perusahaan yang memenuhi kriteria. Metode analisis data dengan menggunakan uji asumsi klasik, regresi linier sederhana, uji korelasi, dan uji parsial.

Berdasarkan hasil penelitian yang dilakukan dapat diketahui bahwa *profitabilitas*, *solvabilitas* dan *opini audit* secara parsial berpengaruh negatif dan signifikan terhadap *audit delay*.

Kata Kunci : Profitabilitas, Solvabilitas, Opini Audit, dan Audit Delay

ABSTRACT

This study aims to provide an overview of profitability, solvency, audit opinion and audit delay in coal sub-sector mining companies listed on the Indonesia Stock Exchange for the period 2016-2020, as well as determine the effect of profitability, solvency and audit opinion on Audit delay.

The research method used is quantitative method with descriptive analysis and verification. The population of this study were 28 coal sub sector mining companies listed on the Indonesia Stock Exchange for the period 2016-2020. Sampling technique is done with purposive sampling technique that produces 20 companies that meet the criteria. Data analysis method using classical assumption Test, simple linear regression, correlation test, and partial test.

Based on the results of the research conducted, it can be seen that profitability, solvency and audit opinion partially have a negative and significant effect on audit delay.

Keywords: Profitability, Solvency, Audit opinion, and Audit Delay