

ABSTRAK

Humairah Karim, 2022. Pengaruh Ukuran Perusahaan, Profitabilitas, Solvabilitas, Opini Auditor, *Audit Tenure* dan Reputasi Auditor Terhadap *Audit Delay* (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2016-2020). Ketua Komisi: Irfan Zam Zam, Anggota Komisi: Gregorius Jeandry.

Tujuan penelitian ini adalah untuk menganalisis pengaruh Ukuran Perusahaan, Profitabilitas, Solvabilitas, Opini Auditor, *Audit Tenure* dan Reputasi Auditor Terhadap *Audit Delay*. Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2016-2020. Sampel dalam penelitian ini sebanyak 70 yang diambil menggunakan teknik *purposive sampling*. Alat uji yang digunakan adalah analisis regresi berganda dengan menggunakan SPSS 24 sebagai alat uji statistik.

Hasil penelitian ini menunjukkan bahwa Profitabilitas dan Solvabilitas berpengaruh terhadap *Audit Delay* sedangkan Ukuran Perusahaan, Opini Auditor, *Audit Tenure* dan Reputasi Auditor tidak berpengaruh terhadap *Audit Delay*.

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

ABSTRACT

Humairah Karim, 2022. *The effect of Company Size, Profitability, Solvency, Auditor Opinion, Audit Tenure and Auditor Reputation on Audit Delay (Empirical Study on Manufacturing Companies Listed on the Indonesia Stock Exchange 2016-2020). Chairman of the Commission: Irfan Zam Zam, Member of the Commission: Gregorius Jeandry.*

The purpose of this study is to analyze the effect of Company Size, Profitability, Solvency, Auditor Opinion, Audit Tenure and Auditor Reputation On Audit Delay. The population in this study are all manufacturing companies listed on the Indonesia Stock Exchange in 2016-2020. The sample in this study is as many as 70 taken using purposive sampling technique. The test tool used is multiple regression analysis using SPSS 24 as a statistical test tool.

The results of this study indicate that Profitability and Solvency has an effect On Audit Delay while Company Size, Auditor's Opinion, Audit Tenure and Auditor Reputation has no effect on Audit Delay.

Keywords: Audit Delay, Company Size, Profitability, Solvency, Auditor Opinion, Audit Tenure and Auditor Reputation