

ABSTRAK

Penelitian ini bertujuan untuk mengetahui: (1) Pengaruh ukuran perusahaan terhadap audit delay pada perusahaan properti dan real estate yang terdaftar di BEI periode 2016-2019. (2) Pengaruh ukuran Kantor Akuntan Publik terhadap audit delay pada perusahaan properti dan real estate yang terdaftar di BEI periode 2016-2019. (3) Pengaruh profitabilitas terhadap audit delay pada perusahaan properti dan real estate yang terdaftar di BEI periode 2016-2019. (4) Pengaruh solvabilitas terhadap audit delay pada perusahaan properti dan real estate yang terdaftar di BEI periode 2016-2019. (5) Pengaruh laba rugi terhadap audit delay pada perusahaan properti dan real estate yang terdaftar di BEI periode 2016-2019. (6) Pengaruh ukuran perusahaan, ukuran KAP, profitabilitas, solvabilitas, dan laba rugi terhadap audit delay pada perusahaan properti dan real estate yang terdaftar di BEI periode 2016-2019.

Penelitian ini merupakan penelitian komparatif dengan pendekatan kuantitatif. Sampel dalam penelitian ini terdiri dari 23 perusahaan dengan menggunakan teknik *purposive sampling*. Teknik analisis data yang digunakan adalah statistik deskriptif, dan uji hipotesis menggunakan analisis regresi linear berganda.

Berdasarkan hasil penelitian ini pada pengujian koefisien determinasi diperoleh koefisien determinasi atau R-square sebesar 8,41% yang menunjukkan variabel ukuran perusahaan, ukuran KAP, profitabilitas, solvabilitas, dan laba rugi berpengaruh secara simultan terhadap audit delay.

Kata Kunci : Ukuran Perusahaan, Ukuran KAP, Profitabilitas, Solvabilitas, Laba Rugi, Audit Delay

ABSTRACT

This study aims to determine: (1) The effect of company size on audit delay in property and real estate companies listed on the Indonesian Stock Exchange for the period 2016-2019. (2) The effect of the size of the Public Accounting Firm on audit delay in property and real estate companies listed on the Indonesian Stock Exchange for the 2016-2019 period. (3) The effect of profitability on audit delay in property and real estate companies listed on the Indonesian Stock Exchange for the 2016-2019 period. (4) The effect of solvency on audit delay in property and real estate companies listed on the Indonesian Stock Exchange for the 2016-2019 period. (5) The effect of profit and loss on audit delay in property and real estate companies listed on the Indonesia Stock Exchange for the 2016-2019 period. (6) The effect of company size, KAP size, profitability, solvency, and profit and loss on audit delay in property and real estate companies listed on the Indonesia Stock Exchange for the 2016-2019 period

This research is a comparative study with a quantitative approach. The sample in this study consisted of 23 companies using purposive sampling technique. The data analysis technique used is descriptive statistics, and hypothesis testing using multiple linear regression analysis.

Based on the results of this study, in testing the coefficient of determination, the coefficient of determination or R-square is 8.41% which shows that the variables of company size, firm size, profitability, solvency, and profit and loss have a simultaneous effect on audit delay.

Keywords : Company size, Size of Public Accounting Firm, Profitability, Solvency, profit and loss, Audit Delay