

ABSTRAK

Oleh :

Erly Nadya Tri Amanda

Penelitian ini bertujuan untuk menguji pengaruh opini auditor, ukuran perusahaan, profitabilitas dan solvabilitas terhadap audit delay pada perusahaan manufaktur di Bursa Efek Indonesia tahun 2017-2020. Pengambilan sampel penelitian ditentukan dengan teknik *purposive sampling*. Penelitian ini menggunakan sampel sebanyak 63 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2017-2020. Teknik analisis data yang digunakan adalah analisis regresi linier berganda. Hasil penelitian ini menunjukkan bahwa variabel opini auditor, ukuran perusahaan, profitabilitas, dan solvabilitas tidak berpengaruh signifikan terhadap *audit delay* secara parsial dan secara simultan.

Kata kunci : opini auditor, ukuran perusahaan, profitabilitas, solvabilitas, *audit delay*.

ABSTRACT

ANALYSIS OF AUDIT OPINION, COMPANY SIZE, PROFITABILITY, AND SOLVABILITY THAT AFFECT AUDIT DELAY ON MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE 2017 – 2020 PERIOD

By :

Erly Nadya Tri Amanda

This study aims to examine the effect of audit opinion, company size, profitability, and solvability on audit delay in manufacturing companies on the Indonesia Stock Exchange in 2017-2020. Sampling of the research was determined by purposive sampling technique. This study used a sample of 63 manufacturing companies listed on the Indonesia Stock Exchange for the 2017-2020 period. The data analysis technique used is multiple linear regression analysis. The results of this study indicate that the variables of auditor opinion, company size, profitability, and solvency have no significant effect on audit delay partially and simultaneously.

**Keywords : audit opinion, company size, profitability, solvability, audit
delay**