

ABSTRAK

Penelitian ini bertujuan untuk menguji apakah profitabilitas, solvabilitas, umur perusahaan dan komite audit mempunyai pengaruh terhadap *audit delay*. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2013-2015. Penelitian ini menggunakan sampel sebanyak 81 perusahaan yang diperoleh dengan menggunakan metode *purposive sampling*. Teknik analisis yang digunakan adalah statistik deskriptif, uji asumsi klasik, analisis regresi linier berganda, dan uji hipotesis. Hasil penelitian ini menunjukkan bahwa profitabilitas, solvabilitas, umur perusahaan, dan komite audit secara simultan (bersama-sama) berpengaruh signifikan terhadap *audit delay*. Uji parsial menunjukkan bahwa komite audit berpengaruh signifikan terhadap *audit delay*. Sedangkan profitabilitas, dan solvabilitas, dan umur perusahaan tidak berpengaruh signifikan terhadap *audit delay*.

Kata kunci: *audit delay*, profitabilitas, solvabilitas, umur perusahaan, komite audit.

ABSTRACT

The title :The influence of profitability, solvability,age of the company, and audit committe towards of audit delay

This study aimed to test whether the profitability, solvability, age of the company, and audit committe have an influence on audit delay. The population in this study is the Manufacturing firm listed on the Indonesia Stock Exchange in the year 2013-2015. This research used a sample of 81 companies that obtained by using purposive sampling method. The analysis technique used are descriptive statistics, classical assumption test, multiple linear regression analysis, and hypothesis testing. The results of this research showed that profitability, solvability, age of the company, and audit committesimultaneously (together) a significant effect on audit delay. Partial test showed that audit committesignificant effect on the audit delay. while the profitability, solvability, and age of the companyno significant effect on audit delay.

Keywords: audit delay, profitability, solvability, age of the company, audit committe.