

PENGARUH OPINI AUDITOR, LABA ATAU RUGI OPERASI, *FINANCIAL DISTRESS* DAN *AUDITOR SWITCHING* TERHADAP *AUDIT DELAY*
(Study Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia)

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ABSTRACT

This study aims to obtain empirical evidence of the influence of auditor opinion, operating profit or loss, financial distress and auditor switching on audit delay. The population in this study are manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2016-2018 period. Sampling using purposive sampling technique obtained a sample of 94 manufacturing companies. Data analysis techniques using multiple linear regression. The analysis shows that: (1) Auditor's Opinion influences Audit Delay, (2) Operating Profit or Loss affects Audit Delay, (3) Financial Distress influences Audit Delay, and (4) Auditor Switching has no effect on Audit Delay.

Keywords: *Auditor Opinion, Operating Profit or Loss, Financial Distress, Auditor Switching, and Audit Delay*

ABSTRAK

Penelitian ini bertujuan untuk mendapatkan bukti secara empiris pengaruh opini auditor, laba atau rugi operasi, *financial distress* dan *auditor switching* terhadap *audit delay*. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016-2018. Pengambilan sampel menggunakan teknik *purposive sampling* diperoleh sampel sebanyak 94 perusahaan manufaktur. Teknik analisis data menggunakan regresi linier berganda. Hasil analisis menunjukkan bahwa: (1) Opini Auditor berpengaruh terhadap *Audit Delay*, (2) Laba atau Rugi Operasi berpengaruh terhadap *Audit Delay*, (3) *Financial Distress* berpengaruh terhadap *Audit Delay*, dan (4) *Auditor Switching* tidak berpengaruh terhadap *Audit Delay*.

Kata kunci: *Opini Auditor, Laba Atau Rugi Operasi, Financial Distress, Auditor Switching, dan Audit Delay*