

## ABSTRAK

*Audit delay* merupakan waktu lamanya proses penyelesaian audit yang diukur dari tanggal penutupan tahun buku sampai tanggal diselesaikannya laporan audit independen. *Penelitian* ini bertujuan untuk mengetahui pengaruh profitabilitas, *firm size*, solvabilitas, *audit tenure*, dan reputasi KAP terhadap *audit delay*. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2018-2022. Jumlah sampel yang ditetapkan sebanyak 60 perusahaan yang diperoleh secara *purposive sampling*. Metode analisis yang digunakan adalah analisis regresi berganda dengan *software IBM SPSS Statistiks 26* untuk menguji pengaruh variabel profitabilitas, *firm size*, solvabilitas, *audit tenure*, dan reputasi KAP terhadap *audit delay*. Hasil penelitian menunjukkan bahwa secara parsial reputasi KAP berpengaruh terhadap *audit delay*, sedangkan variabel profitabilitas, *firm size*, solvabilitas, dan *audit delay* tidak berpengaruh terhadap *audit delay*.

**Kata kunci :** profitabilitas, *firm size*, solvabilitas, *audit tenure*, reputasi KAP, *audit delay*.

## ABSTRACT

*Audit delay refers to the period of the time taken to the complete the auditing process from the end of the fiscal year to the date when the independent audit report is finalized. The purpose of this study was to examine the effect of profitability, firm size, solvency, audit tenure, and the reputation of public accounting firm. The population on this study are manufacturing companies listed on Indonesia Stock Exchange (IDX) for the 2018-2022. The number of samples set as many as 60 companies were obtained by purposive sampling. The analytical method is multiple linear regression analysis with IBM SPSS Statistics 26 software to test relationship between profitability, firm size, solvency, audit tenure, and the reputation of public accounting firm to audit delay. The result showed that the reputation of public accounting firm had a significant effect on audit delay. However, profitability, firm size, and solvency variables do not effect audit delay.*

***Keywords : profitability, firm size, audit tenure, solvency, the reputation of public accounting firm, audit delay.***