

## ABSTRACT

This study aimed to analyze the effect of firm size, profitability, solvency, reputable auditors and the audit committee to audit delay. The population in this study are state-owned enterprises listed on the Indonesia Stock Exchange in 2009-2013 as many as 20 companies with samples taken by purposive sampling counted 14 companies. Analysis of data using multiple linear regression. The results showed the effect of solvency, the reputation of the auditor and the audit committee to audit delay, while variable size and profitability does not affect the delay and simultaneous audit firm size, profitability, solvency, reputation of auditors and the audit committee effect on audit delay.

Keywords: financial variables, auditors, audit committees, audit delay

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Penelitian ini bertujuan untuk menganalisis pengaruh ukuran perusahaan, profitabilitas, solvabilitas, reputasi auditor dan komite audit terhadap audit delay. Populasi dalam penelitian ini yaitu perusahaan BUMN yang terdaftar di Bursa Efek Indonesia tahun 2009-2013 yaitu sebanyak 20 perusahaan dengan sampel diambil secara purposive sampling sebanyak 14 perusahaan. Analisis data menggunakan regresi linier berganda. Hasil penelitian menunjukkan pengaruh solvabilitas, reputasi auditor dan komite audit terhadap audit delay, sedangkan variabel ukuran perusahaan dan profitabilitas tidak berpengaruh terhadap audit delay dan secara simultan ukuran perusahaan, profitabilitas, solvabilitas, reputasi auditor dan komite audit berpengaruh terhadap audit delay.

Kata kunci: variabel keuangan, auditor, komite audit, audit delay