

ABSTRAK

Penelitian ini bertujuan untuk mengetahui apakah Profitabilitas, Solvabilitas, Opini Auditor, Ukuran Perusahaan, Ukuran KAP dan Kompleksitas Operasi Perusahaan berpengaruh terhadap *Audit Delay* pada Perusahaan Perbankan yang terdaftar di Bursa Efek Indonesia tahun 2011-2013.

Metode pengambilan sampel yang digunakan adalah *purposive sampling* dan diperoleh sampel sebanyak 29 perusahaan dengan total pengamatan 3 tahun sehingga jumlah sampel sebanyak 87. Data yang dikumpulkan merupakan data sekunder dengan metode dokumentasi melalui www.idx.com.

Hasil penelitian menunjukkan bahwa opini auditor, ukuran perusahaan, dan ukuran KAP memiliki pengaruh terhadap *audit delay*. Di sisi lain, profitabilitas, solvabilitas dan kompleksitas operasi perusahaan tidak berpengaruh signifikan terhadap *audit delay*.

Kata Kunci : *Audit Delay*, Profitabilitas, Solvabilitas, Opini Auditor, Ukuran Perusahaan, Ukuran KAP, dan Kompleksitas Operasi Perusahaan.

ABSTRACT

The purpose of this research is to examine the significant impact of Profitability, Solvency, Auditor's Opinion, Firm Size, Size of Public Accountant Firms, and operational complexity towards Audit Delay in Banking company that listed on Indonesian Stock Exchange years 2011-2013.

Sampling method that used is purposive sampling and obtained samples is 29 companies with a total of 3 years of observation, resulting the total is 87 samples. The data which collected was secondary data by documentation method through www.idx.com

The result showed to Banking company that auditor's opinion, firm size and size of public accountant firms have any influence towards audit delay.

On the other hand, the profitability, solvability and operational complexity do not have significant influence towards audit delay.

Keywords : Audit Delay, Profitability, Solvency, Auditor's Opinion, Firm Size, Size of Public Accountant Firms, and operational complexity