

Pengaruh Profitabilitas, Solvabilitas, dan Ukuran Perusahaan Terhadap Audit Delay

(Studi Pada Perusahaan Manufaktur Sub Sektor *Food and Beverages* yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2018)

ABSTRAKSI

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Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, solvabilitas dan ukuran perusahaan terhadap *audit delay*. Populasi dalam penelitian ini adalah perusahaan manufaktur sub sektor *food and beverages* yang terdaftar di Bursa Efek Indonesia periode 2015-2018 sebanyak 11 perusahaan. Pengambilan sampel dilakukan dengan teknik *purposive sampling* dengan 44 sampel data penelitian. Metode penelitian ini dilakukan dengan pendekatan kuantitatif dengan teknik analisis data statistik deskriptif dan regresi logistik dengan menggunakan pengujian model *fit*, *Hosmer and lomeshow test*, koefisien determinasi serta menggunakan uji hipotesis parsial yakni membandingkan uji *wald* dengan *chi-square*. Dari hasil analisis dapat disimpulkan bahwa Solvabilitas berpengaruh terhadap *audit delay*, sedangkan profitabilitas dan ukuran perusahaan tidak berpengaruh terhadap *audit delay*.

Kata Kunci: profitabilitas, solvabilitas, ukuran perusahaan, *audit delay*

The Effect of Profitability, Solvency, and Company Size on Audit Delay
(Study of Food and Beverages Sub Sector Manufacturing Companies Listed on
Indonesia Stock Exchange in 2015-2018)

ABSTRACTION

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This study aims to determine the effect of profitability, solvency and company size on audit delay. The population in this study were 11 food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange in the 2015-2018 period. Sampling was done by using purposive sampling technique with 44 samples of research data. This research method was conducted with a quantitative approach with descriptive statistical data analysis techniques and logistic regression using the model fit test, Hosmer and lomeshow test, the coefficient of determination and using a partial hypothesis test that compares the Wald test with chi-square. From the results of the analysis it can be concluded that Solvency affects audit delay, while profitability and company size do not affect audit delay.

Keywords: profitability, solvency, company size, audit delay