

**Pengaruh Ukuran Perusahaan, Profitabilitas dan Solvabilitas Terhadap
Audit Delay
(Studi Kasus Pada Perusahaan Perbankan Yang Terdaftar di BEI 2020-
2022)**

ABSTRAK

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Penelitian ini bertujuan untuk mengetahui pengaruh ukuran perusahaan, profitabilitas, dan solvabilitas terhadap *audit delay*. Populasi dalam penelitian ini adalah perusahaan sub sektor perbankan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020-2022 sebanyak 47 perusahaan, pengambilan sampel dilakukan dengan teknik *sampling jenuh* atau *sensus* sehingga jumlah sampel 141. Metode penelitian ini dilakukan dengan pendekatan kuantitatif dengan teknik analisis data statistik deskriptif dan regresi logistik menggunakan pengujian model *fit*, kelayakan model regresi (*Hosmer and Lomeshow test*), koefisien determinasi serta menggunakan uji hipotesis. Hasil penelitian menunjukkan bahwa ukuran perusahaan berpengaruh positif dan signifikan terhadap *audit delay*, sedangkan profitabilitas dan solvabilitas tidak berpengaruh terhadap *audit delay*.

**Kata Kunci : *Audit Delay*, Ukuran Perusahaan, Profitabilitas, dan
Solvabilitas**

**Effect of Company Size, Profitability and Solvency on Audit Delay
(Case Study of Banking Companies Registered on the IDX for 2020-2022)**

ABSTRACT

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This study aims to determine the effect of company size, profitability, and solvency on audit delay. The population in this study are banking sub-sector companies listed on the Indonesia Stock Exchange (IDX) for the 2020-2022 period as many as 47 companies, sampling was carried out using a saturated or census sampling technique so that the total sample is 141. This research method was carried out using a quantitative approach with analytical techniques descriptive statistical data and logistic regression using the fit model test, the feasibility of the regression model (Hosmer and Lomeshow test), the coefficient of determination and using the hypothesis test. The results showed that firm size had an effect on audit delay, while profitability and solvency had no effect on audit delay.

Keywords: Audit Delay, Company Size, Profitability, and Solvability