

ABSTRAK

Achmad Furkhan. 2019. Faktor-Faktor Yang Mempengaruhi Audit Delay Di Perusahaan Property, Real Estate dan Building Construction. Skripsi: Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Wiraraja. Pembimbing: Astri Furqani, SE.,M.Ak.

Berdasarkan keputusan ketua Bapepam dan LK (2011) Nomor: Kep-346/BL/2011 peraturan nomor X.K.2 tentang penyampaian laporan keuangan berkala emiten atau perusahaan publik. Laporan keuangan tahunan wajib disampaikan kepada Bapepam dan LK dan diumumkan kepada masyarakat paling lambat pada akhir bulan ketiga setelah tanggal laporan keuangan tahunan. Penelitian ini bertujuan untuk menganalisis pengaruh ukuran perusahaan, profitabilitas, solvabilitas, ukuran KAP, opini audit dan umur perusahaan secara simultan terhadap *audit delay* pada perusahaan *property, real estate and building construction*.

Penelitian ini menggunakan metode kuantitatif deskriptif. Teknik pengambilan sampel yang digunakan menggunakan teknik *purposive sampling*. Sampel berjumlah 42 perusahaan dari perusahaan *property, real estate and building construction* yang terdaftar di BEI tahun 2013 - 2017, sehingga data penelitian yang dianalisis berjumlah 210. Teknik analisis data yang digunakan adalah statistik deskriptif dan analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa : ukuran perusahaan memiliki pengaruh terhadap *audit delay*, profitabilitas memiliki pengaruh terhadap *audit delay*, solvabilitas memiliki pengaruh terhadap *audit delay*, ukuran KAP tidak memiliki pengaruh terhadap *audit delay*, opini audit memiliki pengaruh terhadap *audit delay*, umur perusahaan memiliki pengaruh terhadap *audit delay*.

Kata kunci: ukuran perusahaan, profitabilitas, solvabilitas, ukuran KAP, opini audit, umur perusahaan, *audit delay*.

ABSTRACT

Achmad Furkhan. 2019. Factors Affecting Audit Delays in Property, Real Estate and Building Construction Companies. Thesis: Accounting Study Program Faculty of Economics and Business, University of Wiraraja. Supervisor: Astri Furqani, SE., M.Ak.

Based on the decision of the chairman of Bapepam and LK (2011) Number: Kep-346 / BL / 2011 regulation number X.K.2 concerning the submission of periodic financial statements of issuers or public companies. The annual financial statements must be submitted to Bapepam and LK and announced to the public no later than the end of the third month after the date of the annual financial statements. This study aims to analyze the effect of company size, profitability, solvency, KAP size, audit opinion and company age simultaneously on audit delay in property, real estate and building construction companies.

This research uses descriptive quantitative method. The sampling technique used was purposive sampling technique. A sample of 42 companies from property, real estate and building construction companies listed on the Indonesia Stock Exchange in 2013 - 2017, so the research data analyzed amounted to 210. Data analysis techniques used are descriptive statistics and multiple linear regression analysis.

The results showed that: firm size has an influence on audit delay, profitability has an influence on audit delay, solvency has an influence on audit delay, KAP size has no effect on audit delay, audit opinion has an influence on audit delay, age of the company has an influence on audit delay.

Keywords: *company size, profitability, solvency, KAP size, audit opinion, company age, audit delay.*