

## **Audit Delay pada Perusahaan Manufaktur serta Faktor-Faktor yang Mempengaruhinya**

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### **ABSTRAK**

Penelitian ini memiliki tujuan untuk menguji pengaruh profitabilitas, leverage, kompleksitas operasi, reputasi Kantor Akuntan Publik (KAP), komite audit, opini audit dan ukuran perusahaan terhadap audit delay. Jenis data yang digunakan yaitu sekunder. Pengambilan sampel dalam penelitian ini menggunakan purposive sampling. Sampel data sejumlah 112 perusahaan manufaktur di Indonesia. Teknik analisis dalam penelitian yaitu analisis linier berganda. Hasil dari penelitian menunjukkan variabel kompleksitas operasi berpengaruh terhadap audit delay, sedangkan variabel profitabilitas, leverage, reputasi Kantor Akuntan Publik (KAP), komite audit, opini audit dan ukuran perusahaan tidak berpengaruh terhadap audit delay.

Kata Kunci : Profitabilitas, Leverage, Kompleksitas Operasi, Reputasi Kantor Akuntan Publik KAP dan Audit Delay.

## **Audit Delay of Manufacturing Companies and Its Affecting Factors**

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### **ABSTRACT**

The purpose of this study is examining the effect of profitability, leverage, operational complexity, Public Accountant Firms (KAP) reputation, audit committee, audit opinion and company size on audit delay. The type of data used is secondary. The research uses purposive sampling as a sample collecting method. The total sample is 112 manufacturing companies in Indonesia. Futhername, multiple linear regression is used as an analysis techniques. The results of the research show that the variable of operational complexity affects on audit delay, while the variable of profitability, leverage, Public Accountant Firms (KAP) reputation, audit committee, audit opinion and company size do not affect on audit delay.

Keyword : Profitability, Leverage, Operational Complexity, Public Accountant Firms (KAP) Reputation and Audit Delay.