

**UKURAN PERUSAHAAN, LEVERAGE, PROFITABILITAS, KUALITAS  
AUDITOR, OPINI AUDITOR TERHADAP AUDIT DELAY  
(PERUSAHAAN FOOD AND BEVERAGE 2009-2011)**

**HERLIYNA RATIH SUKMAWATI**

*Program Studi Akuntansi - S1, Fakultas Ekonomi & Bisnis,  
Universitas Dian Nuswantoro Semarang*

*URL : <http://dinus.ac.id/>*

*Email : 212200801267@mhs.dinus.ac.id*

**ABSTRAK**

Informasi akuntansi yang tercantum dalam laporan keuangan harus reliabel, relevan, dan tepat waktu agar berguna dalam pembuatan keputusan bisnis. Salah satu indikator utama yang menentukan persepsi ketepatan waktu/timeliness oleh pengguna laporan keuangan auditan adalah lamanya waktu laporan keuangan akhir tahun fiskal dengan penerbitan pengumuman laba (earnings pronouncement).

Populasi penelitian ini meliputi perusahaan-perusahaan terdaftar di Bursa Efek Indonesia yang termasuk dalam lingkup high-profile companies, yakni perusahaan yang memiliki customer visibility, tingkat resiko politik, dan tingkat kompetisi tinggi (Robert, dalam Hackston and Milne, 1996:87) Atas dasar asumsi tersebut, tipe perusahaan sampel mencakup food and beverages dengan tahun penelitian 2009-2011. Pengambilan waktu tersebut dilakukan guna melihat konsistensi hasil penelitian dari tahun ke tahun.

Hasil penelitian menunjukkan bahwa Variabel ukuran perusahaan tidak berpengaruh terhadap audit delay pada perusahaan food and beverage di Bursa Efek Indonesia. Variabel financial leverage tidak berpengaruh terhadap audit delay pada perusahaan food and beverage di Bursa Efek Indonesia. Variabel profitabilitas tidak berpengaruh terhadap audit delay pada perusahaan food and beverage di Bursa Efek Indonesia. Variabel kualitas auditor tidak berpengaruh signifikan terhadap audit delay pada perusahaan food and beverage di Bursa Efek Indonesia. Variabel opini auditor tidak berpengaruh signifikan terhadap audit delay pada perusahaan food and beverage di Bursa Efek Indonesia.

Kata Kunci : ukuran perusahaan, financial leverage, profitabilitas, kualitas auditor, opini auditor dan audit delay.

**COMPANY SIZE, LEVERAGE, PROFITABILITY, QUALITY AUDITOR,  
AUDIT OPINION ON AUDITORS DELAY (FOOD AND BEVERAGE  
COMPANY 2009-2011)**

**HERLIYNA RATIH SUKMAWATI**

*Program Studi Akuntansi - S1, Fakultas Ekonomi & Bisnis,  
Universitas Dian Nuswantoro Semarang*

*URL : <http://dinus.ac.id/>*

*Email : 212200801267@mhs.dinus.ac.id*

**ABSTRACT**

Accounting information contained in the financial statements must be reliable , relevant , and timely in order to be useful in business decision -making . One of the main indicators that determine the perception of punctuality / timeliness by users of audited financial statements is the length of time the fiscal year-end financial statements with the issuance of the earnings announcement (earnings pronouncement)

The study population includes companies listed in Indonesia Stock Exchange are included in the scope of high-profile companies, ie companies that have customer visibility, the level of political risk, and high levels of competition (Robert, in Hackston and Milne, 1996:87) On the basis of these assumptions, the type of sample firms include food and beverages with years of research 2009-2011. Decision time is done in order to see the consistency of the results of research from year to year .

The results showed that the variable firm size has no effect on audit delay in the food and beverage company in Indonesia Stock Exchange. Financial leverage variable has no effect on audit delay in the food and beverage company in Indonesia Stock Exchange . Variable does not affect the profitability of audit delay in the food and beverage company in Indonesia Stock Exchange . Variable quality auditor no significant effect on audit delay in food and beverage company in Indonesia Stock Exchange . Variable auditor`s opinion does not significantly influence audit delay on food and beverage company in Indonesia Stock Exchange

Keyword : firm size , financial leverage , profitability , quality auditor , the auditor`s opinion and audit delay