

**THE INFLUENCE OF SOLVABILITY, OPERATION LOSS AND PROFIT,
COMPANY SIZE, AND AUDITOR'S OPINION TOWARD AUDIT DELAY**

By

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Abstract

This study performed to examine the effect of Solvability, Operation Loss And Profit, Company Size, And Auditor's Opinion toward Audit Delay in pertambangan companies in Indonesian Stock Exchange over period 2010-2012. The population of this research is 42 pertambangan companies listed on the Indonesian Stock Exchange over period 2010-2012. The data is obtained based on corporate finance reporting that at publication. It is gained sample amount of 16 companies from 42 companies those are classified in pertambangan companies in Indonesian Stock Exchange. The analysis technique used here is multiple linear regression and hypothesis test using t-statistic and F-statistic with level of significance 5%. This research results that Operation Loss and Profit gives significantly effect on Audit Delay. The other variables which is Solvability, Company Size, and Auditor's Opinion are not significant to Audit Delay. On this research, Operation Loss and profit shows the most influencing variable Audit Delay one that is pointed out from significance as bis as 0,002.

Keywords : *Audit Delay, Operation Loss and Profit, Solvability*

**PENGARUH SOLVABILITAS, LABA/RUGI OPERASI, UKURAN
PERUSAHAAN DAN OPINI AUDITOR TERHADAP *AUDIT DELAY***

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Abstrak

Penelitian ini dilakukan untuk menguji pengaruh variabel Solvabilitas, Laba/Rugi Operasi, Ukuran Perusahaan dan Opini Auditor terhadap Audit Delay pada perusahaan pertambangan di Bursa Efek Indonesia periode 2010-2012. Populasi dalam penelitian ini sejumlah 42 perusahaan pertambangan yang terdapat di Bursa Efek Indonesia periode 2010-2012. Data diperoleh dari laporan keuangan perusahaan yang dipublikasi. Diperoleh jumlah sampel sebanyak 16 perusahaan. Teknik analisis yang digunakan adalah regresi linier berganda dan uji hipotesis menggunakan t-statistik serta F-statistik dengan tingkat kepercayaan 5%. Hasil penelitian menunjukkan bahwa Laba/Rugi Operasi berpengaruh signifikan terhadap *Audit Delay*. Variabel lain dalam penelitian ini yaitu Solvabilitas, Ukuran Perusahaan dan Opini Auditor tidak berpengaruh signifikan terhadap *Audit Delay*. Variabel Laba/Rugi Operasi dalam penelitian ini merupakan variabel yang paling berpengaruh terhadap Audit Delay yang ditunjukkan dari nilai signifikansi sebesar 0,008.

Kata kunci : *Audit Delay*, Laba/Rugi Operasi, Solvabilitas