

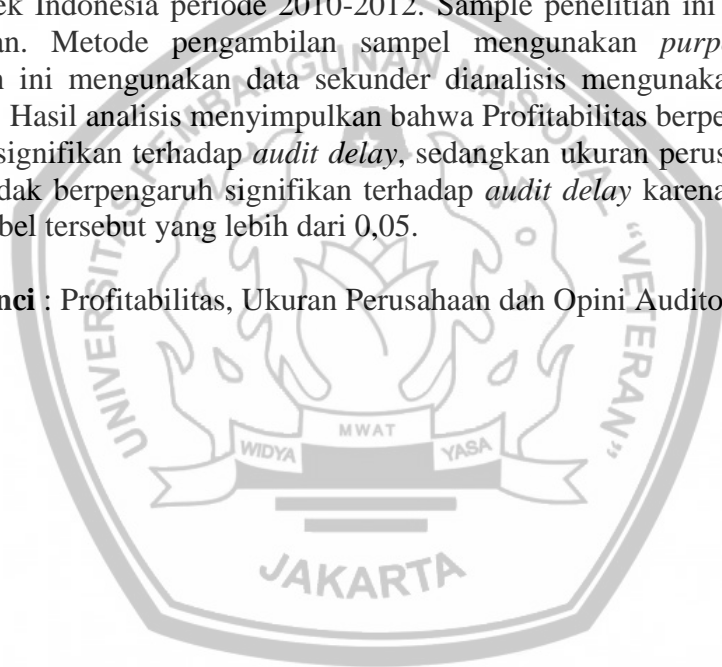
# PENGARUH PROFITABILITAS, UKURAN PERUSAHAAN DAN OPINI AUDITOR TERHADAP *AUDIT DELAY*

Ria Herviana Sari

## Abstrak

Perusahaan-perusahaan yang tercatat di BEI wajib mempublikasikan laporan keuangan hasil auditan kepada BAPEPAM paling lambat 90 hari semenjak diterbitkannya laporan tahunan. Penelitian ini dilakukan untuk menguji pengaruh Profitabilitas, Ukuran Perusahaan dan Opini Auditor terhadap Audit Delay pada perusahaan manufaktur khususnya sektor barang konsumsi dan aneka industri di Bursa Efek Indonesia periode 2010-2012. Sample penelitian ini mencakup 13 perusahaan. Metode pengambilan sampel menggunakan *purposive sampling*. Penelitian ini menggunakan data sekunder dianalisis menggunakan regresi linear berganda. Hasil analisis menyimpulkan bahwa Profitabilitas berpengaruh terhadap negative signifikan terhadap *audit delay*, sedangkan ukuran perusahaan dan opini auditor tidak berpengaruh signifikan terhadap *audit delay* karena nilai signifikan dari variabel tersebut yang lebih dari 0,05.

**Kata Kunci** : Profitabilitas, Ukuran Perusahaan dan Opini Auditor



# **INFLUENZE OF PROFITABILITY, COMPANY SIZE AND OPINI AUDITOR TOWARD AUDIT DELAY**

**Ria Herviana Sari**

## **Abstrak**

Firms listed on the Stock Exchange shall publish the audited financial statements to Bapepam results no later than 90 days since the publication of the annual report. This study was conducted to examine the effect of profitability, company size and Opinion Auditor to Audit Delay in manufacturing companies, especially consumer goods sector and various industries in Indonesia Stock Exchange 2010-2012. Sample This study covers 13 companies. Sampling method using purposive sampling. This study uses secondary data were analyzed using multiple linear regression. The results of the analysis concludes that a significant negative effect on the profitability of the audit delay, while the size of the company and the auditor's opinion no significant effect on audit delay due to the significant value of the variable that is more than 0,05.

**Keyword:** Profitability, Company Size and Opini Auditor

