

The Size of The Company as a Moderation in The Determination of Audit Delay in LQ 45 Companies Listed in IDX 2016-2018 Period

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Abstract

This study aims to determine the effect of profitability, solvency on audit delay and company size in its ability to moderate the effect of profitability and solvency on Audit Delay on LQ 45 companies listed on the Stock Exchange in the 2016-2018 period as a sample of research. This research is included in quantitative research with multiple linear regression analysis techniques and a special application of multiple linear namely Moderated Regression Analyz (MRA) to measure the moderating variable. The research results obtained are simultaneous profitability, solvency variables and company size moderation variables simultaneously have an effect on Audit Delay. While based on partial tests show that (1) profitability does not significantly influence Audit Delay, (2) solvency has a significant effect on Audit Delay, (3) company size is not able to moderate the effect of profitability on Audit Delay, (4) company size is able to moderate the effect of solvency to Audit Delay.

Keywords: Audit Delay, Profitability, Solvency, Company Size, LQ 45 IDX

Ukuran Perusahaan Sebagai Moderasi Dalam Determinasi *Audit Delay* Pada Perusahaan LQ 45 Yang Terdaftar Di BEI Periode 2016-2018

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Abstrak

Penelitian bertujuan guna mengamati pengaruh profitabilitas, solvabilitas pada *Audit Delay* serta ukuran perusahaan dalam kemampuannya memoderasi pengaruh profitabilitas maupun solvabilitas terhadap *Audit Delay* pada perusahaan LQ 45 yang terdaftar di BEI pada periode 2016-2018 sebagai sampel penelitiannya. Penelitian ini termasuk kedalam penelitian kuantitatif dengan teknik analisis regresi linier berganda serta aplikasi khusus linier berganda yaitu *Moderated Regression Analyz* (MRA) untuk mengukur variabel moderasinya. Adapun hasil penelitian yang diperoleh adalah secara simultan variabel profitabilitas, solvabilitas serta variabel moderasi ukuran perusahaan bersama-sama berdampak terhadap *Audit Delay*. Sementara berdasarkan uji parsial menunjukkan jika (1) Profitabilitas tidak berpengaruh signifikan terhadap *Audit Delay*, (2) Solvabilitas berpengaruh signifikan pada *Audit Delay*, (3) Ukuran perusahaan tidak mampu memoderasi pengaruh profitabilitas terhadap *Audit Delay*, (4) Ukuran perusahaan mampu memoderasi pengaruh solvabilitas terhadap *Audit Delay*.

Kata Kunci : *Audit Delay*, Profitabilitas, Solvabilitas, Ukuran perusahaan, LQ 45 BEI