

ABSTRAK

Pengaruh Komite Audit, Solvabilitas, Profitabilitas, Kualitas Auditor dan Opini Auditor terhadap Audit Delay (STUDI EMPIRIS PADA PENELITIAN INI BERTUJUAN UNTUK MENGETAHUI APAKAH PERUSAHAAN PROPERTI DAN REAL ESTATE) STIE Indonesia Banking School, Jakarta 2020 terdapat pengaruh komite audit, solvabilitas, profitabilitas, kualitas auditor dan opini auditor terhadap audit delay pada perusahaan properti dan real estate yang terdaftar di Bursa Efek Indonesia periode 2015-2019. Metode penelitian ini menggunakan metode purposive sampling dengan menggunakan kriteria untuk penentuan sampel. Sampel penelitian yang digunakan dalam penelitian ini adalah 16 perusahaan. Pengolahan data menggunakan program Eviews 10,2020. Alat analisis yang digunakan adalah analisis regresi berganda. Berdasarkan hasil pengolahan data diperoleh hasil bahwa secara simultan kualitas audit, solvabilitas, profitabilitas, kualitas auditor dan opini auditor berpengaruh signifikan terhadap audit delay. Namun solvabilitas dan kualitas auditor berpengaruh signifikan terhadap audit delay, sedangkan komite audit, profitabilitas dan opini auditor tidak berpengaruh signifikan terhadap audit delay.

Kata Kunci: Audit Delay, Komite Audit, Solvabilitas, Profitabilitas,

The Effect of Audit Committee, Solvency, Profitability, Auditor Quality and Auditor Opinion on Audit Delay (EMPIRICAL STUDY ON PROPERTY AND REAL ESTATE COMPANIES) STIE Indonesia Banking School, Jakarta 2020 This study aims to determine whether there is an effect of the audit committee, solvency, profitability, auditor quality and auditor opinion on audit delay in property and real estate companies listed on the Indonesia Stock Exchange for the period 2015-2019. This research method using purposive sampling method using criteria for determining the sample. The research sample used in this study were 16 companies Data processing using Eviews 10,2020. program. The analytical tool used is multiple regression analysis. Based on the results of data processing, it is found that simultaneously audit quality, solvency, profitability, auditor quality and auditor opinion have a significant effect on audit delay. However, solvency and auditor quality have a significant effect on audit delay, while the audit committee, profitability and auditor opinion have no significant effect on audit delay.

Keywords: Audit Delay, Audit Committee, Solvency, Profitability, Auditor Quality and Auditor Opinion