

Pengaruh Reputasi Auditor, Opini Auditor, Ukuran Perusahaan, Dan Profitabilitas Terhadap Audit Delay Pada Industri Otomotif Dan Komponen

Jenis Sesi Paper: Full paper

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Abstract

This study aims to determine the effect of auditor reputation, audit opinion, company size, and profitability on audit delay. The independent variables used in this study are auditor reputation, audit opinion, company size, and profitability. As for the dependent variable of this study is audit delay. The sample selection in this study is to use a purpose sampling method. The sample used in this study is automotive companies and components listed on the Indonesia Stock Exchange for the period 2012-2016.

The results show that the auditor's reputation has a significant positive effect on audit delay, audit opinion has a significant positive effect on audit delay, firm size has a significant positive effect on audit delay, and profitability does not affect audit delay.

Keywords: *Audit Delay, Auditor Reputation, Audit Opinion, Company Size, Profitability*