

ABSTRAK

Shirleen, 153010031, 2019, Pengaruh Profitabilitas, Reputasi Kantor Akuntan Publik dan Ukuran Perusahaan Terhadap *Audit Delay* Pada Perusahaan Industri Dasar Dan Kimia yang Terdaftar di Bursa Efek Indonesia Periode 2013-2017, STIE Eka Prasetya, Program Studi Akuntansi, Pembimbing I: Putri Wahyuni, S.E., M.Si., Pembimbing II: Asianna Martini Simarmata, S.Pd., M.Si.

Penelitian ini bertujuan untuk mengetahui pengaruh Profitabilitas, Reputasi Kantor Akuntan Publik dan Ukuran Perusahaan terhadap *Audit Delay* secara parsial dan secara simultan pada perusahaan manufaktur industri dasar dan kimia yang Terdaftar di Bursa Efek Indonesia Periode 2013-2017.

Penelitian ini menggunakan jenis data kuantitatif dan sumber data merupakan data sekunder. Unit analisis dan observasi dalam penelitian ini adalah perusahaan industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia periode 2013-2017, dengan ini jumlah populasi sebanyak 69 perusahaan. Dari populasi, dipilih dengan teknik *purposive sampling* dan jumlah 20 perusahaan selama 5 periode yaitu periode 2013-2017 yang berjumlah 100 sampel. Metode analisis yang digunakan dalam penelitian ini adalah hasil model regresi logistik ***Audit Delay* = 21.850 – 3.338 *Return On Asset* – 19.774 *Reputasi Kantor Akuntan Publik* + 0.687 *Ukuran Perusahaan* + e.**

Hasil penelitian ini menyatakan, *return on asset* secara parsial tidak berpengaruh terhadap *audit delay* dengan menggunakan regresi logistik memperoleh nilai koefisiennya adalah -3,338 dan nilai signifikan > 0.05 dengan nilai $0.837 > 0.05$. Berdasarkan hal tersebut, maka hipotesis 1 (pertama) ditolak. Reputasi Kantor Akuntan Publik secara parsial tidak berpengaruh terhadap *audit delay* dengan menggunakan regresi logistik memperoleh nilai koefisiennya -19.774 dan nilai signifikan < 0.05 dengan nilai $0.997 > 0.05$. Berdasarkan hal tersebut, maka hipotesis 2 (kedua)ditolak sedangkan ukuran perusahaan secara parsial berpengaruh terhadap *audit delay* dengan menggunakan regresi logistik memperoleh nilai koefisiennya adalah 0.687 dan nilai signifikan < 0.05 dengan nilai $0.037 < 0.05$. Berdasarkan hal tersebut, maka hipotesis 3 (ketiga)diterima. Hasil penelitian secara simultan bahwa profitabilitas, reputasi kantor akuntan publik dan ukuran perusahaan terhadap *audit delay* pada perusahaan industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia periode 2013-2017 dengan menggunakan regresi logistik memperoleh nilai sebesar $0.006 < 0.05$. Berdasarkan hal tersebut, maka hipotesis 4 (keempat)diterima. Kesimpulan dari hasil penelitian ini menunjukkan bahwa secara parsial dan simultan, profitabilitas, reputasi kantor akuntan publik dan ukuran perusahaan berpengaruh signifikan terhadap *Audit Delay*. Koefisien determinasi (*Nagelkerke R Square*) sebesar 35.7% menunjukkan bahwa variabel Profitabilitas, Reputasi Kantor Akuntan Publik dan Ukuran Perusahaan, sedangkan sisanya sebesar 64.3% variabel *Audit Delay* dapat dijelaskan oleh variabel lain seperti Opini Audit, Solvabilitas, Umur Listing, Umur Perusahaan dan yang tidak diteliti dalam penelitian ini.

Kata Kunci : Profitabilitas, Reputasi Kantor Akuntan Publik (KAP), Ukuran Perusahaan dan *Audit Delay* .

ABSTRACT

Shirleen, 153010031, 2019 Influence of Profitability, Reputation of the public accounting firm and Company Size toward Audit Delay in Basic industrial and chemical industry companies Listed at Indonesia Stock Exchange period 2013-2017, STIE Eka Prasetya, Accounting Study Program, Advisor I: Putri Wahyuni, S.E., M.Si. Advisor II: Asianna Martini Simarmata, S.Pd., M.Si.

This purpose of this research is to know Influence of Profitability, Reputation of Public Accounting Firms and Company Size toward Audit Delay in basic industrial and chemical industry companies Listed at Indonesia Stock Exchange period 2013-2017.

This research uses quantitative data type and data source is secondary data. The analytical unit and observation in this research are basic industrial and chemical industry companies listed at Indonesia Stock Exchange, with this population of 69 companies. From this population, 20 companies are chosen by purposive sampling technique throughout 5 periods of time, specifically from 2013-2017 which sum up to 100 samples. This analysis includes of descriptive statistics, overall model fit, hosmer and lemeshow test, determination coefficients, classification table, logistic regression, wald test, omnibus test.

*The method of analysis used in this study is the result of logistic regression model **Audit Delay = 21.850 – 3.338 Return On Asset – 19.774 Reputation of the Public Accounting Firm + 0.687 Company Size + e**. The results of this study states that the return on assets partially does not affect the audit delay by using logistic regression to obtain the value of the coefficient is -3.338 and the significant value < 0.05 with value $0.837 > 0.05$. As the result, the first hypotheses is not accepted. Reputation of the public accounting firm partially does not affect the audit delay by using logistic regression to obtain the value of the coefficient is -19.774 and the significant value < 0.05 with value $0.997 > 0.05$. As the result, the second hypotheses is not accepted. While the size of the company partially affects audit delay by using logistic regression to obtain the value of the coefficient is 0.687 and the significant value < 0.05 with value $0.037 < 0.05$. As the result, the third hypotheses is accepted. The results of simultaneous research that the profitability, reputation of the public accounting firm and the size of the company toward audit delay in the basic and chemical industry companies listed at Indonesian Stock Exchange period 2013-2017 by using logistic regression get $0.006 < 0.05$. As the result, the Four hypotheses is accepted. The conclusions from the result of this study indicate that partially and simultaneously, profitability, the reputation of the public accounting firm and company size have a significant effect on Audit Delay. Conclusions from the results of this study indicate that partially and simultaneously, profitability, the reputation of the public accounting firm and company size have a significant effect on the Audit Delay. This study hypothesis results was supported by Nagelkerke R Square value 35.7% which is indicates that the variable Audit Delay can be explained by the variables of Profitability, Reputation of the public accounting firm and Company Size, while the remaining 64.3% of Audit Delay can be explained by other variables for example Audit Opinion, Solvability, Listing Age, Company Age and which are not used in this study.*

Keywords: *Profitability, Reputation of the public accounting firm, Company Size and Audit Delay.*