

## ABSTRAK

Fakultas Ekonomi  
Program Studi S – 1 Akuntansi  
2018

Rizki Ari Lestari

121.2014.102

**Pengaruh Ukuran Perusahaan, Ukuran Kap, Opini Auditor, Profitabilitas Dan Solvabilitas Terhadap *Audit Delay* Dan Tinjauannya Dari Sudut Pandang Islam (Studi Empiris Pada Perusahaan Manufaktur Sektor Semen, Sektor Keramik, Porselen Dan Kaca, Sektor Logam Dan Sejenisnya, Sektor Kimia, Sektor Plastik Dan Kemasan Dan Sektor Pulp Dan Kertas Terdaftar Di Bursa Efek Indonesia Periode 2015-2016)**

*Audit Delay* adalah lamanya waktu penyelesaian audit yang diukur dari tanggal penutupan tahun buku hingga tanggal diselesaikannya laporan audit independen. Penelitian ini bertujuan untuk memperoleh bukti secara empiris mengenai pengaruh ukuran perusahaan, ukuran KAP, opini auditor, tingkat profitabilitas dan solvabilitasterhadap *audit delay*. Metode analisis yang digunakan adalah uji asumsi klasik dan analisis regresi linier berganda dengan sampel penelitian berjumlah 24 perusahaan dipilih berdasarkan metode *purposive sampling* selama 2 periode. Berdasarkan hasil analisis dapat diambil kesimpulan bahwa ukuran perusahaan tidak berpengaruh terhadap *audit delay*, ukuran KAP tidak berpengaruh terhadap *audit delay*, opini auditor berpengaruh terhadap *audit delay*, profitabilitas tidak berpengaruh terhadap *audit delay* dan solvabilitas tidak berpengaruh terhadap *audit delay*.

Kata kunci: *audit delay*, ukuran perusahaan, ukuran KAP, opini auditor, tingkat profitabilitas dan tingkat solvabilitas.

## **ABSTRACK**

*Faculty of Economy  
S-1 Accounting Major  
2018*

Rizki Ari Lestari

121.2014.102

***The Influence of Firm Size, Cap Size, Auditor Opinion, Profitability And Solvency To Audit Delay And Its Overview From The Islamic Viewpoint (Empirical Study Of Cement Manufacturing Companies, Ceramics Sector, Porcelain And Glass, Metal Sector And Similarly, Chemical Sector, Plastic And Packaging Sector And Pulp And Paper Sectors Listed In Indonesia Stock Exchange Period 2015-2016)***

*Audit Delay is the length of time of audit completion as measured from the closing date of the financial year to the date of completion of the independent audit report. This study aims to obtain evidence empirically about the effect of firm size, size of KAP, auditor opinion, level of profitability and solvency to audit delay. The analysis method used is classical assumption test and multiple linear regression analysis with 24 research samples of the company selected based on purposive sampling method for 2 periods. Based on the results of the analysis can be concluded that firm size does not affect audit delay, KAP size does not affect audit delay, auditor opinion has an effect on audit delay, profitability has no effect on audit delay and solvency has no effect on audit delay.*

*Keywords: audit delay, firm size, KAP size, auditor's opinion, profitability level and solvency level.*