

ABSTRAK

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PENGARUH KOMPLEKSITAS OPERASI PERUSAHAAN, PROFITABILITAS, DAN *LEVERAGE* TERHADAP *AUDIT DELAY*

(xii+50 halaman: 1 gambar; 9 tabel; 4 lampiran)

Audit delay mencerminkan keterlambatan proses audit dan dapat diukur dengan menghitung selisih hari antara tanggal tutup buku laporan keuangan tahunan dan tanggal penandatanganan laporan audit. Keterlambatannya laporan audit disebabkan karena beberapa faktor. Penelitian ini bertujuan untuk menganalisis pengaruh kompleksitas operasi perusahaan, profitabilitas, dan *leverage* terhadap *audit delay*. Populasi penelitian adalah perusahaan terdaftar di Bursa Efek Indonesia (BEI) pada periode tahun 2017-2019. Sampel dipilih menggunakan metode *purposive sampling* dan diperoleh 365 sampel. Alat analisis yang digunakan adalah regresi logistik. Berdasarkan hasil dari penelitian ini kompleksitas operasi perusahaan dan *leverage* tidak berpengaruh signifikan terhadap *audit delay*. Sedangkan profitabilitas berpengaruh negatif dan signifikan terhadap *audit delay*.

Kata kunci: kompleksitas operasi perusahaan, profitabilitas, leverage, audit delay.

Referensi: 43 (1982-2018)

ABSTRACT

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THE EFFECT OF THE COMPLEXITY OF COMPANY OPERATIONS, PROFITABILITY, AND LEVERAGE ON AUDIT DELAY

(xii+50 pages: 1 picture; 9 table; 4 appendixes)

Audit delay reflects the delay in the audit process and can be measured by calculating the difference in days between the closing date of the annual financial statements and the date of signing the audit report. The delay in the audit report was caused by several factors. This study aims to analyze the effect of company operation complexity, profitability, and leverage on audit delay. The research population is companies listed on the Indonesia Stock Exchange (BEI) in the 2017-2019 period. The sample was selected using purposive sampling method and obtained 365 samples. The analysis tool used is logistic regression. Based on the results of this study, the company's operating complexity and leverage have no significant effect on audit delay. Meanwhile, profitability has a negative and significant effect on audit delay.

Keywords: complexity of company operations, profitability, leverage, audit delay

Reference: 43 (1982-2018)