

ABSTRAK

Penelitian ini dilakukan bertujuan untuk mengetahui apakah profitabilitas, opini audit, komite audit dan ukuran perusahaan berpengaruh terhadap *audit delay*. Penelitian ini menggunakan pendekatan kuantitatif, populasi pada penelitian ini yaitu perusahaan properti dan *real estate* yang terdaftar pada Bursa Efek Indonesia (BEI) periode 2021-2023. Berdasarkan hasil pemilihan sampel menggunakan teknik *purposive sampling*, diperoleh sampel sebanyak 32 perusahaan dengan periode penelitian 3 tahun dengan total observasi 96. Penelitian ini menggunakan regresi data panel, yaitu gabungan *cross section* dan *time series*, data *cross section* dari 32 perusahaan dan *time series* yaitu 3 tahun periode penelitian. Model regresi data panel yang digunakan yaitu *Fixed Effect Model* (FEM) menggunakan *software E-Views 12*. Hasil penelitian berdasarkan hasil uji yang dilakukan pada *E-Views 12* menunjukkan bahwa profitabilitas tidak berpengaruh terhadap *audit delay*, opini audit berpengaruh terhadap *audit delay*, komite audit berpengaruh terhadap *audit delay* dan ukuran perusahaan berpengaruh terhadap *audit delay*. Profitabilitas, opini audit, komite audit dan ukuran perusahaan secara simultan berpengaruh terhadap *audit delay*.

Kata Kunci: *Audit Delay*, Profitabilitas, Opini Audit, Komite Audit, dan Ukuran Perusahaan

ABSTRACT

This research was conducted to determine whether profitability, audit opinion, audit committee and company size have an effect on audit delay. This study uses a quantitative approach, the population in this study are property and real estate companies listed on the Indonesia Stock Exchange (IDX) for the period 2021-2023. Based on the results of sample selection using purposive sampling technique, a sample of 32 companies was obtained with a research period of 3 years with a total of 96 observations. This study uses panel data regression, which is a combination of cross section and time series, cross section data from 32 companies and time series, namely 3 years of research period. The panel data regression model used is the Fixed Effect Model (FEM) using E-Views 12 software. The results of the study based on the test results conducted on E-Views 12 show that profitability has no effect on audit delay, audit opinion affects audit delay, audit committee affects audit delay and company size affects audit delay. Profitability, audit opinion, audit committee and company size simultaneously affect audit delay.

Keywords: Audit Delay, Profitability, Audit Opinion, Audit Committee, and Company Size