

ABSTRACT

This study aims to examine and analyze the effect of measurement of company, the change of auditor, profitability, business risk, the complexity of the company's operations, and subsequent events to the Audit Delay. The population in this study is the LQ-45 company in Indonesia which is listed on the Stock Exchange. The statistical tool that is used to test the hypothesis is regression, Partial test (t test) with SPSS 17.0. This research uses secondary data that form of financial statements and audit reports of the company in 2010, 2011, 2012, 2013, and 2014. This analysis indicates that the measurement of the company has significant negative effect on the Audit Delay, exchange auditor significant positive effect on Audit Delay, significant negative effect on the profitability of the Audit Delay. While the risks of business have not significant effect on the Audit Delay, the complexity of the company's operations are not significant positive effect on Audit Delay, and subsequent events have not significantly influence the Audit Delay.

Key Words: *Audit Delay, the measurement of the company, exchange auditor, profitability, business risks, complexity of the company's operations, subsequent events.*

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh ukuran perusahaan, pergantian auditor, profitabilitas, resiko bisnis, kompleksitas operasi perusahaan, dan subsequent events terhadap Audit Delay. Populasi dalam penelitian ini adalah perusahaan LQ-45 yang ada di Indonesia yang terdaftar di BEI. Alat statistik yang digunakan untuk menguji hipotesis adalah regresi berganda, Uji Parsial (Uji t) dengan bantuan SPSS 17.0. Jenis data yang digunakan dalam penelitian ini adalah data sekunder, yaitu berupa laporan keuangan dan laporan audit perusahaan tahun 2010, 2011, 2012, 2013, dan 2014. Hasil analisa menunjukkan bahwa ukuran perusahaan berpengaruh negatif signifikan terhadap Audit Delay, pertukaran auditor berpengaruh positif signifikan terhadap Audit Delay, profitabilitas berpengaruh negatif signifikan terhadap Audit Delay. Sedangkan resiko bisnis tidak berpengaruh signifikan terhadap Audit Delay, kompleksitas operasi perusahaan tidak berpengaruh positif signifikan terhadap Audit Delay, dan subsequent events tidak berpengaruh signifikan terhadap Audit Delay.

Kata Kunci: *Audit Delay, ukuran perusahaan, pergantian auditor, profitabilitas, resiko bisnis, kompleksitas operasi perusahaan, subsequent events.*