

Effect of Public Accounting Firm Quality, Operational Complexity, Solvability and Profitability on Audit Delay

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ABSTRACT

This study examines the influence of public accounting firm quality, operational complexity, solvability, and profitability on audit delay. The population of this study are manufacturing companies listed on the Indonesia Stock Exchange (IDX) from 2014 to 2018 as many as 145 companies. The sample was selected based on the purposive sampling method, so that the sample companies were 66 companies. The data used is secondary data from annual reports, company financial reports on the official website of the Indonesia Stock Exchange (IDX), namely www.idx.co.id.

The results prove that (1) the quality of the public accounting firm has no significant effect on audit delay, (2) operational complexity has no significant effect on audit delay, (3) solvability has a significant positive effect on audit delay, (4) profitability has a significant negative effect on audit delay. In this study it is suggested: (1) For further researchers to be able to extend the time span in order to obtain better results. (2) For further researchers it is recommended to add other independent variables to audit delay such as disclosure of corporate social responsibility, audit committee meetings, and company size.

Keywords : Audit delay, quality of public accounting firm, operational complexity, solvability and profitability.

PENGARUH KUALITAS KANTOR AKUNTAN PUBLIK, KOMPLEKSITAS OPERASIONAL, SOLVABILITAS DAN PROFITABILITAS TERHADAP *AUDIT DELAY*

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ABSTRAK

Penelitian ini meneliti tentang pengaruh kualitas kantor akuntan publik, kompleksitas operasional, solvabilitas, dan profitabilitas terhadap audit delay. Populasi dari penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2014 sampai dengan tahun 2018 sebanyak 145 perusahaan. Sampel dipilih berdasarkan metode *purposive sampling*, sehingga perusahaan yang dijadikan sampel sebanyak 66 perusahaan. Data yang digunakan merupakan data sekunder yang berasal dari laporan tahunan, laporan keuangan perusahaan pada *website* resmi Bursa Efek Indonesia (BEI) yaitu www.idx.co.id.

Hasil membuktikan bahwa (1) kualitas kantor akuntan publik tidak berpengaruh signifikan terhadap audit delay, (2) kompleksitas operasional tidak berpengaruh signifikan terhadap audit delay, (3) solvabilitas berpengaruh positif signifikan terhadap audit delay, (4) profitabilitas berpengaruh negatif signifikan terhadap audit delay. Dalam penelitian ini disarankan: (1) Bagi peneliti selanjutnya agar dapat memperpanjang rentang waktu agar didapat hasil yang lebih baik. (2) Bagi peneliti selanjutnya disarankan untuk menambah variabel independen lain terhadap audit delay seperti pengungkapan tanggung jawab sosial perusahaan, rapat komite audit, ukuran perusahaan.

Katakunci : Audit delay, kualitas kantor akuntan publik, kompleksitas operasional, solvabilitas dan profitabilitas