

**PERAN REPUTASI KANTOR AKUNTAN PUBLIK MEMODERASI
HUBUNGAN KARAKTERISTIK AUDIT DAN AUDIT DELAY**

**(Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Pada Bursa Efek
Indonesia (BEI) Periode 2015 – 2018)**

Anthony Prabowo, Zaitul¹, Popi Fauziati²
Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Bung Hatta
Email : antoniprabowo7@gmail.com

ABSTRAK

Penelitian ini meneliti tentang pengaruh profitabilitas, ukuran perusahaan, umur perusahaan, *leverage*, dan Reputasi Kantor Akuntan Publik. Populasi dari penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2015 sampai dengan tahun 2018. Sampel dipilih berdasarkan metode *purposive sampling*, sehingga perusahaan yang dijadikan sampel sebanyak 66 perusahaan manufaktur. Data yang digunakan merupakan data sekunder yang berasal dari laporan keuangan perusahaan manufaktur pada web resmi Bursa Efek Indonesia (BEI) yakni www.idx.co.id. Dalam penelitian ini terdapat empat hipotesis. Hasil membuktikan bahwa (1) profitabilitas tidak berpengaruh terhadap audit delay, (2) ukuran perusahaan berpengaruh terhadap audit delay, (3) umur perusahaan tidak berpengaruh terhadap audit delay, (4) *leverage* tidak berpengaruh terhadap audit delay, (5) reputasi KAP tidak mampu memoderasi pengaruh profitabilitas terhadap *audit delay*. (6) Reputasi Kantor Akuntan Publik (KAP) memoderasi Ukuran Perusahaan terhadap Audit Delay. (7) Reputasi Kantor Akuntan Publik (KAP) memoderasi Umur Perusahaan terhadap Audit Delay. (8) Reputasi Kantor Akuntan Publik (KAP) tidak memoderasi Leverage terhadap Audit Delay.

Kata Kunci : profitabilitas, ukuran perusahaan, umur perusahaan, *leverage*, dan audit delay.

**THE ROLE OF PUBLIC ACCOUNTANT OFFICE REPUTATION
MODERATES AUDIT AND AUDIT DELAY CHARACTERISTICS
RELATIONSHIPS**
*(Empirical Study of Manufacturing Companies Listed on the Indonesia Stock
Exchange (IDX) 2015 - 2018 Period)*

Anthony Prabowo, Zaitul¹, Popi Fauziati²
*Department of Accounting, Faculty of Economics and Business, Bung Hatta
University*
Email : antoniprabowo7@gmail.com

ABSTRACT

This study examines the effect of profitability, firm size, company age, leverage, and reputation of the public accounting firm. The population of this study is all manufacturing companies listed on the Indonesia Stock Exchange (IDX) from 2015 to 2018. The sample was selected based on the purposive sampling method, so that the sample companies were 66 manufacturing companies. The data used is secondary data derived from the financial statements of manufacturing companies on the official website of the Indonesia Stock Exchange (IDX), namely www.idx.co.id. In this study, there are four hypotheses. The results prove that (1) profitability has no effect on audit delay, (2) company size has an effect on audit delay, (3) company age has no effect on audit delay, (4) leverage has no effect on audit delay, (5) the reputation of KAP does not able to moderate the effect of profitability on audit delay. (6) Reputation of Public Accountant Firm (KAP) moderates Company Size on Audit Delay. (7) The reputation of the Public Accounting Firm (KAP) moderates the Company's Age towards Audit Delay. (8) The reputation of the Public Accounting Firm (KAP) does not moderate the Leverage against the Audit Delay.

Keywords: profitability, company size, company age, leverage, and audit delay.