RINGKASAN

Penelitian ini berjudul "Pengaruh Laba Rugi Operasi, *Leverage*, Ukuran KAP dan *Audit Tenure* Terhadap *Audit Delay* pada Perusahaan *Listing* di BEI Periode 2019-2022". Variabel dependen penelitian ini adalah *audit delay* yang diuji bersamaan dengan variabel yang diasumsikan dapat memengaruhinya, variabel tersebut berasal dari faktor internal maupun eksternal perusahaan. Variabel independen yang digunakan dalam penelitian ini adalah laba rugi operasi yang diperoleh dari selisih pendapatan dan beban usaha, *leverage* yang diproksikan dengan *Debt to Equity Ratio (DER),* ukuran KAP yang diukur berdasarkan 4 klasifikasi KAP, dan *audit tenure* yang diukur dengan *auditor partner tenure*. Penelitian ini dilakukan dengan tujuan untuk menganalisis pengaruh simultan dan parsial variabel laba rugi operasi, *leverage*, ukuran KAP, dan *audit tenure* terhadap *audit delay*. Manfaat teoritis penelitian ini diharapkan dapat menjadi tambahan referensi penelitian selanjutnya serta menambah pengetahuan pembaca tentang penerapan teori sinyal dan teori agensi dalam penelitian *audit delay*. Manfaat praktis penelitian ini diharapkan dapat bermanfaat bagi perusahaan, auditor dan akuntan publik yang memerlukan informasi tentang faktor-faktor yang dapat mempengaruhi lamanya proses audit.

Teori yang digunakan dalam penelitian ini adalah teori sinyal dan teori agensi. Hipotesis yang diajukan pada penelitian ini adalah: (1) H1: Laba rugi operasi berpengaruh negatif terhadap *audit delay*, (2) H2: *Leverage* berpengaruh positif terhadap *audit delay*, (3) H3: Ukuran KAP berpengaruh negatif terhadap *audit delay*, (4) H4: *Audit tenure* berpengaruh negatif terhadap *audit delay*. Penelitian ini menggunakan metode penelitian kuantitatif dengan jenis data sekunder yang berupa laporan keuangan tahunan yang telah diaudit. Populasi penelitian ini adalah perusahaan *go public* semua sektor yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2019-2022 yang mengalami keterlambatan pelaporan laporan keuangan tahunan. Sampel yang diperoleh dipilih menggunakan teknik *purposive sampling*.

Pengujian pada sampel dilakukan menggunakan analisis linear berganda dengan bantuan aplikasi SPSS. Berdasarkan pengujian statistik, hasil penelitian menunjukkan bahwa: (1) Laba rugi operasi berpengaruh negatif signifikan terhadap *audit delay*, (2) *Leverage* tidak berpengaruh terhadap *audit delay*, (3) Ukuran KAP tidak berpengaruh terhadap *audit delay*, (4) *Audit tenure* tidak berpengaruh terhadap *audit delay*. Implikasi dari penelitian ini yaitu diharapkan perusahaan dapat memperhatikan ketersediaan laporan keuangan tahunan dengan cepat dan akurat serta kooperatif dengan auditor untuk memperlancar jalannya proses audit. selain itu, auditor diharapkan untuk memiliki manajemen waktu dan perencanaan audit yang baik supaya audit dapat terselesaikan sebelum batas waktu pelaporan berakhir.

Kata kunci: laba rugi operasi, *leverage,* ukuran KAP, *audit tenure, audit delay*.

SUMMARY

This research takes the title "The Influence of Operating Profit and Loss, Leverage, Size of the Public Accounting Firm and Audit Tenure on Audit Delay of Listing Companies in the IDX for the 2019-2022 Period". The dependent variable of this research is audit delay which is tested together with variables that are assumed to influence it, these variables come from internal and external factors of the company. The independent variables used in this research are operating profit and loss which is obtained from the difference between income and operating expenses, leverage which is proxied by the Debt to Equity Ratio (DER), Size of the public accounting firm which is measured based on 4 the public accounting firm classifications, and audit tenure which is measured by the auditor partner tenure. The purpose of this research is to analyse the simultaneous and partial influence of operating profit and loss variables, leverage, size of the public accounting firm and audit tenure on audit delay. The theoretical benefits of this research are expected to be an additional reference for further research and increase reader's knowledge about the application of signal theory and agency theory in audit delay research. It is hoped that the practical benefit of this research will be useful for companies, auditors and public accountant firm who need information about factors that can influence the length of the audit process.

The theories used in this research are signal theory and agency theory. The hypotheses proposed in this research are: (1) H1: Operating profit and loss has a negative effect on audit delay, (2) H2: Leverage has a positive effect on audit delay, (3) H3: Size of the public accounting firm has a negative effect on audit delay, (4) H4: Audit tenure has a negative effect on audit delay. This research uses quantitative research methods with secondary data in the form of audited annual financial reports. The population of this research is publicly traded companies in all sectors listed on the Indonesia Stock Exchange (IDX) in 2019-2022 that experienced delays in reporting annual financial report. The samples obtained for this research were selected using purposive sampling technique.

The samples tested by using multiple regression analysis with help of the SPSS application. Based on statistical testing, the research result show that: (1) Operating profit and loss has a significant negative effect on audit delay, (2) Leverage has no effect on audit delay, (3) Size of the public accounting firm has no effect on audit delay, (4) Audit tenure has no effect on audit delays. The implication of this research is that companies hoped can pay attention to the availability of annual financial reports quickly and accurately, besides that companies has to cooperate with auditors to expedite the audit process. Apart from that, auditors are expected to have ability to manage the time and audit planning so the audit process can be completed before the reporting deadline ends.

Keywords: operating profit and loss, leverage, size of the public accounting firm, audit tenure, audit delay.