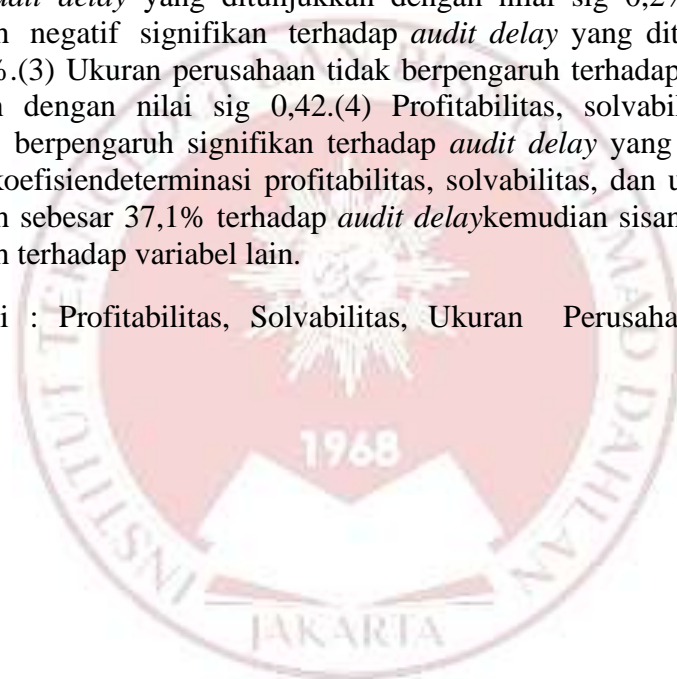


## ABSTRAK

SRI NANDAN LESTARI. *Audit Delay* Pada Perusahaan Subsektor Farmasi yang Terdaftar di Bursa Efek Indonesia Periode 2015 -2019. Di bawah bimbingan Ibu Silvi Reni Cusyana, SE, M.Ak.

Penelitian ini bertujuan untuk menguji: (1) Pengaruh profitabilitas terhadap *audit delay* pada perusahaan subsektor farmasi yang terdaftar di Bursa Efek Indonesia periode 2015-2019. (2) Pengaruh solvabilitas terhadap *audit delay* pada perusahaan subsektor farmasi yang terdaftar di Bursa Efek Indonesia periode 2015-2019.(3) Pengaruh ukuran perusahaan terhadap *audit delay* pada perusahaan subsektor farmasi yang terdaftar di Bursa Efek Indonesia periode 2015-2019. (5) Pengaruh profitabilitas, solvabilitas, ukuran perusahaan pada perusahaan subsektor farmasi yang terdaftar di Bursa Efek Indonesia periode 2015-2019. Hasil penelitian menunjukkan bahwa: (1) Profitabilitas berpengaruh negatif signifikan terhadap *audit delay* yang ditunjukkan dengan nilai sig 0,2% (2) Solvabilitas berpengaruh negatif signifikan terhadap *audit delay* yang ditunjukkan dengan nilai sig 0%.(3) Ukuran perusahaan tidak berpengaruh terhadap *audit delay* yang ditunjukkan dengan nilai sig 0,42.(4) Profitabilitas, solvabilitas, dan ukuran perusahaan, berpengaruh signifikan terhadap *audit delay* yang ditunjukkan hasil pengujian koefisien determinasi profitabilitas, solvabilitas, dan ukuran perusahaan berpengaruh sebesar 37,1% terhadap *audit delay* kemudian sisanya sebesar 62,9% berpengaruh terhadap variabel lain.

Kata Kunci : Profitabilitas, Solvabilitas, Ukuran Perusahaan, *Audit Delay*, Farmasi.



## ABSTRACT

SRI NANDAN LESTARI. *Audit Delay in Pharmaceutical Subsector Companies Listed on the Indonesia Stock Exchange for the Period 2015-2019. Under the guidance of Mrs. Silvi Reni Cusyana, SE, M.Ak.*

*This study aims to determine: (1) The effect of profitability on audit delay in pharmaceutical subsector companies listed on the Indonesia Stock Exchange for the period 2015-2019. (2) The effect of solvency on audit delay in pharmaceutical subsector companies listed on the Indonesia Stock Exchange for the period 2015- 2019. (3) The effect of company size on audit delay in pharmaceutical subsector companies listed on the Indonesia Stock Exchange for the period 2015-2019. (4) profitability, solvency, company size in the pharmaceutical subsector companies listed on the Indonesia Stock Exchange for the 2015-2019 period. The results showed that: (1) Profitability had a significant negative effect on audit delay as indicated by a sig value of 0.2%. (2) Solvency had a significant negative effect on audit delay as indicated by a sig value of 0%. (3) Firm size had no effect on auditing. delay which is indicated by a sig value of 0.42. (4) Profitability, solvency, and company size have a significant effect on audit delay which is indicated by the results of testing the coefficient of determination of profitability, solvency, and company size as much as 37.1% on audit delay then the rest amounting to 62.9% affects other variables.*

*Keywords: Profitability, Solvency, Company Size, Audit Delay, Pharmacy.*