

PENGARUH UKURAN PERUSAHAAN, PROFITABILITAS, SOLVABILITAS DAN  
OPINI AUDIT TERHADAP AUDIT DELAY PERUSAHAAN MANUFAKTUR SUB  
SEKTOR MAKANAN DAN MINUMAN YANG TERDAFTAR PADA BEI PERIODE  
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**ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh ukuran perusahaan, profitabilitas, solvabilitas dan opini audit terhadap *audit delay*. Populasi dalam penelitian ini adalah perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia tahun 2015-2022. Sampel dalam penelitian adalah perusahaan manufaktur sub sektor makanan dan minuman di Bursa Efek Indonesia tahun 2015-2022 dipilih menggunakan metode purposive sampling. Metode analisis data yang digunakan adalah analisis regresi logistik. Hasil dari penelitian ini menunjukkan bahwa secara parsial, ukuran perusahaan tidak berpengaruh terhadap *audit delay*, profitabilitas berpengaruh positif terhadap *audit delay*, solvabilitas berpengaruh positif terhadap *audit delay* dan opini auditor tidak berpengaruh terhadap *audit delay*. Secara simultan, ukuran perusahaan, profitabilitas, solvabilitas dan opini audit berpengaruh terhadap *audit delay*.

Kata kunci : ukuran perusahaan, profitabilitas, solvabilitas, opini audit, *audit delay*

*THE INFLUENCE OF COMPANY SIZE, PROFITABILITY, SOLVENCY AND AUDIT  
OPINION ON AUDIT DELAY OF FOOD AND BEVERAGE SUB-SECTOR  
MANUFACTURING COMPANIES LISTED ON THE BEI FOR THE 2015-2022 PERIOD*

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**ABSTRACT**

*This research aims to examine the influence of company size, profitability, solvency and audit opinion on audit delay. The population in this study are food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange in 2015-2022. The samples in the research were manufacturing companies in the food and beverage sub-sector on the Indonesia Stock Exchange in 2015-2022, selected using the purposive sampling method. The data analysis method used is logistic regression analysis. The results of this research show that partially, company size has no effect on audit delay, profitability has a positive effect on audit delay, solvency has a positive effect on audit delay and auditor opinion has no effect on audit delay. Simultaneously, company size, profitability, solvency and audit opinion influence audit delay.*

*Keywords: company size, profitability, solvency, audit opinion, audit delay*