

**PENGARUH PROFITABILITAS, SOLVABILITAS, OPINI AUDIT DAN
KOMITE AUDIT TERHADAP *AUDIT DELAY* PADA PERUSAHAAN SUB
SEKTOR *APPAREL & LUXURY GOODS* YANG TERDAFTAR DI BURSA
EFEK INDONESIA PERIODE 2021-2023**

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh Profitabilitas, Solvabilitas, Opini Audit dan Komite Audit terhadap Audit delay pada Perusahaan sub sektor *apparel and luxury goods* yang terdaftar di Bursa Efek Indonesia periode 2021-2023. Jenis penelitian ini adalah kuantitatif. Populasi yang digunakan yaitu Perusahaan di sub sektor *apparel and luxury goods* yang terdaftar di Bursa Efek Indonesia periode 2021-2023. Jenis data yang digunakan berupa data sekunder yang diperoleh melalui situs resmi BEI yaitu www.idx.ac.id. Pengambilan sampel menggunakan teknik purposive sampling diperoleh sampel sebanyak 12 perusahaan dikalikan dengan 3 tahun pengamatan total sampel yaitu 36 amatan. Metode analisis yang digunakan adalah analisis statistik deskriptif, uji asumsi klasik dan uji hipotesis. Hasil penelitian ini menunjukkan bahwa (1) profitabilitas berpengaruh negatif terhadap Audit delay (2) solvabilitas berpengaruh negatif terhadap Audit delay (3) opini audit berpengaruh negatif terhadap Audit delay (4) komite audit berpengaruh positif terhadap Audit delay.

Kata kunci: profitabilitas, solvabilitas, opini audit, komite audit, Audit delay

***THE INFLUENCE OF PROFITABILITY, SOLVABILITY, AUDIT OPINION,
AND AUDIT COMMITTEE ON AUDIT DELAY IN THE APPAREL &
LUXURY GOODS SUBSECTOR COMPANIES LISTED ON THE
INDONESIA STOCK EXCHANGE FOR THE PERIOD 2021-2023.***

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ABSTRACT

This research aims to analyze the impact of profitability, solvability, audit opinion, and audit committee on audit delay in companies in the apparel and luxury goods sub-sector listed on the Indonesia Stock Exchange for the period 2021-2023. This type of research is quantitative. The population used is companies in the apparel and luxury goods sub-sector listed on the Indonesia Stock Exchange for the period 2021-2023. The type of data used is secondary data obtained from the official IDX website, www.idx.ac.id. The sampling technique used is purposive sampling, resulting in a sample of 12 companies multiplied by 3 years of observation, giving a total sample size of 36 observations. The analytical methods used are descriptive statistical analysis, classical assumption tests, and hypothesis tests. The results of this study show that (1) profitability has a negative effect on audit delay (2) solvability has a negative effect on audit delay. (3) audit opinions have a negative effect on audit delay (4) audit committees have a positive effect on audit delay.

Keywords: profitability, solvency, audit opinion, audit committee, audit delay