ABSTRAK

PENGARUH PROFITABILITAS DAN SOLVABILITAS TERHADAP *AUDIT DELAY* DENGAN UKURAN PERUSAHAAN SEBAGAI VARIABEL MODERASI

(Survei Pada Perusahaan Sub-Sektor Properti *dan Real Estate* yang Terdaftar di Bursa Efek Indonesia Tahun 2018-2024)

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Penelitian ini bertujuan untuk menguji: (1) pengaruh profitabilitas terhadap *audit delay*, (2) pengaruh solvabilitas terhadap *audit delay*, (3) pengaruh profitabilitas dan solvabilitas secara simultan terhadap *audit delay*, (4) kemampuan ukuran perusahaan dalam memoderasi pengaruh profitabilitas terhadap *audit delay*, dan (5) kemampuan ukuran perusahaan dalam memoderasi pengaruh solvabilitas terhadap *audit delay* pada perusahaan sub-sektor properti dan *real estate* yang terdaftar di Bursa Efek Indonesia periode 2018–2024. Metode penelitian yang digunakan adalah metode kuantitatif dengan pendekatan deskriptif dan verifikatif. Teknik penarikan sampel menggunakan metode *purposive sampling* berdasarkan kriteria tertentu. Teknik pengumpulan data dilakukan melalui dokumentasi laporan keuangan tahunan dan laporan auditor independen yang diperoleh dari situs resmi Bursa Efek Indonesia dan website perusahaan terkait. Alat analisis yang digunakan adalah analisis regresi data panel dan *Moderated Regression Analysis* (MRA). Hasil penelitian menunjukkan bahwa: (1) profitabilitas berpengaruh negatif signifikan terhadap *audit delay*, (2) solvabilitas tidak berpengaruh signifikan terhadap *audit delay*, (3) profitabilitas dan solvabilitas secara simultan berpengaruh signifikan terhadap *audit delay*, (4) ukuran perusahaan tidak mampu memoderasi pengaruh negatif profitabilitas terhadap *audit delay*, dan (5) ukuran perusahaan tidak mampu memoderasi pengaruh positif solvabilitas terhadap *audit delay*.

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

ABSTRACT

THE EFFECT OF PROFITABILITY AND SOLVENCY ON AUDIT DELAY WITH COMPANY SIZE AS A MODERATING VARIABLE

(Survey of Property and Real Estate Sub-Sector Companies Listed on the Indonesia Stock Exchange from 2018 to 2024)

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This study aims to examine: (1) the effect of profitability on audit delay, (2) the effect of solvency on audit delay, (3) the simultaneous effect of profitability and solvency on audit delay, (4) the ability of firm size to moderate the effect of profitability on audit delay, and (5) the ability of firm size to moderate the effect of solvency on audit delay in companies in the property and real estate sub-sector listed on the Indonesia Stock Exchange for the period 2018–2024. The research method used is a quantitative method with a descriptive and verifiable approach. The sampling technique employed purposive sampling based on specific criteria. Data collection was conducted through the documentation of annual financial statements and independent auditors' reports obtained from the official website of the Indonesia Stock Exchange and the relevant companies' websites. The analytical tools used were panel data regression analysis and Moderated Regression Analysis (MRA). The results of the study indicate that: (1) profitability has a significant negative effect on audit delay, (2) solvency has no significant effect on audit delay, (3) profitability and solvency simultaneously have a significant effect on audit delay, (4) firm size does not moderate the negative effect of profitability on audit delay, and (5) firm size does not moderate the positive effect of solvency on audit delay.

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