ABSTRAK
REPUTASI KANTOR AKUNTAN PUBLIK MEMODERASI PENGARUH SOLVABILITAS, *FIRM SIZE* DAN PROFITABILITAS TERHADAP *AUDIT DELAY*

(Studi Empiris pada Perusahaan Subsektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Tahun 2020-2024)

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Penelitian ini bertujuan untuk menganalisis pengaruh solvabilitas, *firm size*, dan profitabilitas terhadap *audit delay* dengan reputasi Kantor Akuntan Publik (KAP) sebagai variabel moderasi pada perusahaan subsektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2020–2024. Penelitian ini menggunakan metode kuantitatif dengan pendekatan asosiatif kausal. Populasi penelitian mencakup seluruh perusahaan pada subsektor tersebut, dengan sampel sebanyak 29 perusahaan yang diperoleh melalui metode *purposive sampling*. Data yang digunakan berupa laporan keuangan tahunan auditan. Metode analisis yang digunakan adalah regresi data panel dan *Moderated Regression Analysis* (MRA) dengan bantuan *EViews* 13. Hasil penelitian menunjukkan bahwa solvabilitas, *firm size*, dan profitabilitas secara simultan berpengaruh terhadap *audit delay*. Secara parsial menunjukkan bahwa solvabilitas berpengaruh positif dan signifikan terhadap *audit delay*, *firm size* berpengaruh negatif dan signifikan, sedangkan profitabilitas berpengaruh positif namun tidak signifikan. Hasil MRA menunjukkan bahwa reputasi KAP mampu memperlemah pengaruh solvabilitas terdadap *audit delay* secara signifikan. Sebaliknya, reputasi KAP tidak memoderasi hubungan *firm size* dan profitabilitas terhadap *audit delay*.

Kata kunci: *audit delay*, solvabilitas, *firm size*, profitabilitas, reputasi kantor akuntan publik.

ABSTRACT
REPUTATION OF PUBLIC ACCOUNTING FIRMS IN MODERATING THE EFFECT OF SOLVENCY, FIRM SIZE, AND PROFITABILITY ON AUDIT DELAY

(An Empirical Study of Food and Beverage Subsector Companies Listed on the Indonesia Stock Exchange, 2020–2024)

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This study aims to analyze the effect of solvency, firm size, and profitability on audit delay with the reputation of Public Accounting Firms (PAFs) as a moderating variable in food and beverage subsector companies listed on the Indonesia Stock Exchange during the 2020–2024 period. This study employs a quantitative method with a causal associative approach. The population includes all companies in the subsector, with a sample of 29 companies selected using purposive sampling. The data used are audited annual financial statements. The analysis methods applied are panel data regression and Moderated Regression Analysis (MRA) using EViews 13. The results show that solvency, firm size, and profitability simultaneously affect audit delay. Partially, solvency has a positive and significant effect on audit delay, firm size has a negative and significant effect, while profitability has a positive but insignificant effect. The MRA results indicate that the reputation of Public Accounting Firms significantly weakens the effect of solvency on audit delay. However, it does not moderate the relationship between firm size and profitability on audit delay.

Keywords: audit delay, solvency, firm size, profitability, public accounting firm reputation.