

## ABSTRAK

Krisna Aji Wijaya. 2024. Pengaruh *Financial Distress*, Profitabilitas, Solvabilitas, Terhadap *Audit Delay* dengan *Audit Tenure* sebagai Variabel Moderasi. Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Anny Widiasmara, S.E., M.Si., CSRS., Pembimbing (II) Ahmad Nur Aziz, S.Pd, M.Ak.

Penelitian ini bertujuan untuk mengetahui Pengaruh *Financial Distress*, Profitabilitas, Solvabilitas Terhadap *Audit Delay* dengan *Audit Tenure* sebagai Variabel Moderasi.. Penelitian ini menggunakan data sekunder berupa laporan tahunan perusahaan sektor *technology* yang terdaftar di Bursa Efek Indonesia tahun 2019-2023. Populasi penelitian ini adalah seluruh perusahaan sektor *technology* meliputi sub sektor *software & IT Services* dan *Hardware & Equipment* yang terdaftar di Bursa Efek Indonesia periode 2019-2023 dengan jumlah 44 perusahaan. Teknik pengambilan sampel menggunakan metode *purposive sampling* sehingga diperoleh data sebanyak 49 sampel penelitian. Teknik analisis data menggunakan analisis regresi linier berganda dan analisis regresi moderasi diolah menggunakan bantuan program SPSS versi 25. Hasil penelitian ini adalah *financial distress* berpengaruh terhadap *audit delay*, profitabilitas tidak berpengaruh terhadap *audit delay*, solvabilitas berpengaruh terhadap *audit delay*, *audit tenure* tidak mampu memoderasi hubungan antara *financial distress* terhadap *audit delay*, *audit tenure* tidak mampu memoderasi hubungan antara profitabilitas terhadap *audit delay*, dan *audit tenure* tidak mampu memoderasi hubungan antara solvabilitas terhadap *audit delay*.

Kata Kunci : *Financial Distress*, Profitabilitas, Solvabilitas, *Audit Delay*, *Audit Tenure*.

## **ABSTRACT**

*Krisna Aji Wijaya. 2024. The Influence of Financial Distress, Profitability, Solvency, on Audit Delay with Audit Tenure as a Moderating Variable. Thesis. Accounting Study Program, Faculty of Economics and Business, Universitas PGRI Madiun. Advisor (I) Dr. Anny Widiasmara, S.E., M.Si., CSRS., Advisor (II) Ahmad Nur Aziz, S.Pd, M.Ak.*

*This study aims to determine the Effect of Financial Distress, Profitability, Solvency on Audit Delay with Audit Tenure as a Moderating Variable. This study uses secondary data in the form of annual reports of technology sector companies listed on the Indonesia Stock Exchange in 2019-2023. The population of this study is all technology sector companies including the software & IT Services and Hardware & Equipment sub-sectors listed on the Indonesia Stock Exchange for the 2019-2023 period with a total of 44 companies. The sampling technique uses the purposive sampling method so that 49 research samples are obtained. The data analysis technique uses multiple linear regression analysis and moderation regression analysis processed using the SPSS version 25 program. The results of this study are that financial distress has an effect on audit delay, profitability does not have an effect on audit delay, solvency has an effect on audit delay, audit tenure is unable to moderate the relationship between financial distress and audit delay, audit tenure is unable to moderate the relationship between profitability and audit delay, and audit tenure is unable to moderate the relationship between solvency and audit delay.*

*Keyword: Financial Distress, Profitability, Solvability, Audit Delay, Audit Tenure.*