

ABSTRACT

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Study Program : Accounting

Title : Analysis of Company Size, Profitability, Solvency, Reputation of a Public Accounting Firm and Auditor Opinion on Audit Delay based on Companies that listed on Indonesia Stock Exchange in 2016-2018

This research aims to analyze Company Size, Profitability, Solvency, Reputation of a Public Accounting Firm, and Auditor Opinion on Audit Delay based on Companies that listed on Indonesia Stock Exchange in 2016-2018. This research uses secondary data to collect the information in the form of annual financial report. The population of this study is all Company that were late to submit audit reports based on Indonesia Stock Exchange during 2016 – 2018 and using purposive sampling to get the sample. This research uses multiple linear regression analysis and processed using Statistical Product and Service Solution (SPSS) software. The results of this study partially indicate that only the auditor opinion influence audit delay. Company size, profitability, solvency and reputation of a public accounting firm did not influence audit delay. The result of this study simultaneously company size, profitability, solvency, reputation of a public accounting firm and auditor opinion influence audit delay.

Keywords: *Audit Delay, Company Size, Profitability, Solvency, Reputation of a Public Accounting Firm, and Auditor Opinion*