

ABSTRACT

THE EFFECT OF PROFITABILITY, SIZE, AND SOLVENCY ON AUDIT DELAY (Empirical Study on Property & Real Estate Companies Listed on the Indonesia Stock Exchange 2017-2020)

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The purpose of this study is to examine the effect of profitability, firm size, and solvency on audit delay empirically for property and real estate companies listed on the Indonesia Stock Exchange. This research was conducted using the year of observation for 4 consecutive years in 2017-2020. The sample in this study used as many as 56 samples or 24 property and real estate companies listed on the Indonesia Stock Exchange. Based on the description and analysis that has been stated previously. This analysis uses the Statical Package for The Social Science (SPSS) version 25. According to the results, it can be seen from the Adjusted R Square value of 0.141, which means that the effect of the independent variable (X) on the dependent variable (Y) is 14.1%.

Keywords: Profitability, Firm Size, Solvency, Audit Delay

Libraries : 20

Publcication Year : 2016 – 2022