

ABSTRACT

THE EFFECT OF FIRM SIZE, LEVERAGE, PROFITABILITY AND AUDIT QUALITY ON AUDIT DELAY IN COMPANIES

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This study aims to test and analyze the effect of firm size, leverage, profitability and quality of audit on audit delay in companies registered in Indonesia stock exchange manufacturer categories period 2015-2017, which amounted to 140 companies. The sample is used in this study was 33 companies with observation of 99 data companies. The type of data used is secondary data and data sources obtained from financial report of companies listed on Indonesia stock exchange in 2015-2017. Data analysis method uses partial test (test t) as well as simultaneous test (test f) with SPSS 22. Result of this studies indicated that the leverage variable significantly positive effect on audit delay. Profitability variable significantly negative effect on audit delay. Firm size and audit quality have no significant effect on audit delay. Meanwhile, simultaneously all the variable significantly influence audit delay.

Key Word: Firm size, leverage, profitability, audit quality, audit delay

Libraries: 50

Libraries Years: 1975-2018