ABSTRACT

VICTORY CHANDRA MARTHA. ***The Influence of Profitability, Solvency and Size Of The Company on Audit Report Lag: Case Study On Food and Beverage Manufacturing Companies Listed on Indonesia Stock Exchange In 2012-2016 (Guided by*** **Yosevin Karnawati, SE, MM*).***

This study aims to determine the effect of profitability, solvency and Size of the company on audit report lag: case study on manufacturing companies food and beverage sub-sector listed on the Indonesia Stock Exchange in 2012-2016. The variables studied were profitability, solvability, and firm size while the dependent variable was audit report lag.

The population of the research is all manufacturing companies food and beverage sub-sector listed on Indonesia Stock Exchange in 2012-2016 amounting to 14 companies multiplied by 5 years. The sample of this study amounted to 70 data with purposive sampling method. Analyzer uses multiple linear regression test, classical assumption test and hypothesis test of F and t.

The results showed simultaneously significant effect. Partially profitability, and solvency have no significant effect to audit report lag, while company size have significant effect to audit report lag. The most dominant factor of the three independent variables are firm size variables.

Keywords: Profitability, Solvency, Size of the Company, Audit Report Lag.