ABSTRACT

Title : *The Influence of Return on Assets, Debt to Equity Ratio, and The Size of The Public Accounting Firm on Audit Delay Case Study on Food and Beverage Sub-Sector Manufacturing Companies Listed on The Indonesia Stock Exchange in 2013-2017*

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Financial statements are central information that is very important for a company. One of the attributes of qualitative characteristics in financial reporting is relevant, the realization of which can be seen through the timeliness in submitting reports. Timeliness can be assessed from audit delay, which is the length of time from the end of the company's fiscal year to the date when the auditor issues his opinion. This study aims to determine The Influence of Return on Assets, Debt to Equity Ratio, and The Size of The Public Accounting Firm on Audit Delay: Case Study on Food and Beverage Sub-Sector Manufacturing Companies Listed on The Indonesia Stock Exchange in 2013-2017. The independent variables studied were Return on Assets, Debt to Equity Ratio and Size of the Public Accounting Firm, while the dependent variable studied was Audit Delay.

The population of the research is all manufacturing companies in the food and beverage sub-sector listed on the Indonesia Stock Exchange in 2013-2017, which amounted to 14 companies multiplied by 5 years. This research sample consisted of 70 data with purposive sampling method. The analysis uses multiple linear regression, classical assumption test and hypothesis test F and t.

The results of the research showed simultaneously significant effect. Partially return on assets and debt to equity ratio does not affect audit delay, while the size of the office of public accountants have significant negative effect to audit delay. The most dominant factor of the three independent variables is the size of the public accounting firm.

Keywords: Return on Asset, Debt to Equity Ratio, Size of The Public Accountant Office, Audit Delay.