

ABSTRACT

Title : *The Influence of Profitability, Solvency, and Company Size to Audit Report Lag*
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Study Program : *Accounting*

Generally companies that have been listed on Indonesia Stock Exchange (IDX) have published their financial statements in accordance with the time set. But there are still several companies that have long audit completion periods that affect the timing of the issuance of financial statements. This research aims to analyze the influence of profitability, solvency, and company size to audit report lag in food and beverage sub-sector companies from 2013 to 2017. The samples in this research used 14 companies with purposive sampling. The method of data analysis in this research is multiple linear regression analysis. The results of this research indicate that; (1) profitability, solvency, and company size have a simultaneous to audit report lag, (2) profitability has a partial negative influence to audit report lag, (3) solvency does not partially influence to audit report lag, (4) company size does not partially influence to audit report lag.

Key words: Profitability, Solvency, Company Size, Audit Report Lag.