

## **ABSTRACT**

*Title* : *Effect of Company Size, Profitability, KAP Size and Auditor Opinion on Audit Delay in Various Industry Sector Companies Listed on the Indonesia Stock Exchange for the period of 2016-2018*

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*Study Program* : Accounting

*This study aims to assess the effect of Company Size, Profitability, KAP Size and Auditor Opinion on Audit Delay in Various Industry Sector Companies Listed on the Indonesia Stock Exchange for the period of 2016-2018. Company size is measured by market capitalization. Profitability is measured using the ROA ratio, KAP size is measured using Dummy Variables and auditor opinion is measured using Dummy Variables. Audit Delay as the dependent variable is measured from the closing date of the financial year to the date of the issuance of the audit report. The method used is purposive sampling. The number of samples used in this study is 105 data from a total population of 122. Types of data are secondary data sourced from financial reports and annual reports. The analytical tool used is multiple linear regression analysis. The results of this study indicate that Company Size, Profitability, KAP Size and Auditor Opinion have an effect on simultaneously on Audit Delay with a significance value of  $0,000 < 0.05$ . Partially the size of the company has a significant negative effect on audit delay with a significant value of  $0.000 < 0.05$ . Profitability, KAP Size and Auditor Opinion have no effect on Audit Delay.*

**Keyword:** *Company Size, Profitability, KAP size, Auditor Opinion, Audit Delay.*