

ABSTRACT

GRASIA MELIANA MASE. *The effect of Profitability, Solvability, KAP Size and Auditor Opinion to Delay Audit in Various Industry Sector Manufacturing Companies Registered on the Indonesia Stock Exchange (BEI) 2013-2017. (Guided by Mr. Adrie Putra, SE, MM).*

This study aims to find out the effect of Profitability, Solvability, KAP Size and Auditor Opinion to Delay Audit on Various Industry Sector Manufacturing Companies Registered on the Indonesia Stock Exchange (BEI) 2013-2017.

The method used was purposive sampling, the number of samples used in this study were 115 various industrial sector manufacturing companies listed on the Indonesia Stock Exchange (BEI) of a total population of 203 companies. This type of data is secondary data sourced from financial statements and annual reports. The data analysis method used is multiple linear analysis.

The test results show that there are significant simultaneous effects of Profitability, Solvability, KAP Size and Auditor Opinion on Audit Delay. There is no significant influence in partial Profitability on audit delay. There is no partially significant effect Solvability on audit delay. There is a significant partial effect of KAP Size on audit delay. There is no partially significant effect on the Auditor Opinion on audit delay.

Keywords: *Profitability, Solvability, KAP Size, Auditor Opinion and Audit Delay*