

ABSTRACK

Title : Effect of Profitability, Solvency, and Company Size on Audit Report Lag (Empirical Study of Manufacturing Companies in the Food and Beverage Sub Sector Listed on The Indonesia Stock Exchange in 2015 – 2019)

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Study Program : Accounting

The study aims to determine the Effect of Profitability, Solvency, and Company Size on Audit Report Lag in Manufacturing Companies Food and Beverage Sub Sector Listed on the Indonesia Stock Exchange (IDX) Period 2015 – 2019. The variables independent studied were profitability is measured by Return On Assets (ROA), Solvency is measured by Debt to Equity Ratio (DER), and Company Size is measured by ln total sales, while the dependent variable was audit report lag is measured by the report date the audit is divided by the date of the financial statements.

The number of samples used in the study were 65 data with purposive sampling method. The data analysis method used is multiple linear regression analysis. The results showed that profitability, solvency, and firm size simultaneously affected the audit report lag. Partially profitability and company size have no effect on audit report lag. While, partially solvency has a positive effect on the audit report lag. The findings of this study are that companies have an average of 84 days in the submission of financial reports.

Keywords: *Profitability, Solvency, Company Size, and Audit Report Lag*