

ABSTRACT

Title : *Effect of Solvability, Profit and Loss, and KAP Size on Audit Report Lag (Empirical Study of Industry Mining in the Coal Sub Sector Listed on The Indonesia Stock Exchange in 2016-2019)*

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Study Program : Accounting

The study aims to determine the Effect of Solvability, Profit and Loss, And KAP Size on Audit Report Lag in industry mining in the coal Sub Sector listed on the Indonesia Stock Exchange (IDX) period 2016-2019. The variables independent studied were Solvability is measured by Debt To Equity ratio (DER), Profit and Loss is measured by Dummy, and KAP size is measured by Dummy, 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 84 data with purposive sampling method. The data analysis method used is multiple linear regression analysis. The results showed that solvability, profit and loss, and kap size simultaneously affected the audit report lag. Partially solvability and kap size have no effect on audit report lag. While, partially profit and loss has a negative effect on the audit report lag. The findings of this study are that companies have an average of 79 days in the submission of financial reports.

Keywords: *Solvability, Profit and Loss, Kap Size, and Audit Report Lag*