

ABSTRACT

NIKE LAVANTI. Profitability, Solvability, Company Size, KAP Size effect on Audit Delay Empirical Study in Automotive Sector Manufacturing Companies Listed on Bursa Efek Indonesia (BEI) period 2010-2014 (guided by Yosevin Karnawati, SE, MM, M.Ak)

This research aims to identify and analyze the level of profitability, level of solvability, size of company, and size of KAP, either partially or simultaneously significantly affect company's audit delay that already registered at Bursa Efek Indonesia.

Purposive sampling is the method that used in this research and 11 company sample is obtained. This research was conducted for 2010 to 2014. The data used for this research is from each company sample, published from web www.idx.co.id. As for the dependent variable is Audit Delay and independent variables are profitability, solvency, Company Size, KAP size. Regression testing done first in the process of data analysis, and then testing the hypothesis. Testing in this research is done using SPSS for windows software.

The result of analysis showed that simultaneous Profitability, Solvency, Company Size, KAP size have significant effect on Audit Delay. But partially, Profitability have negative effect but not significant to Audit Delay. Solvability have positive and significant to Audit Delay. Company size have negative effect but not significant to Audit Delay. KAP Size have negative effect but not significant to Audit Delay.

Keyword : audit delay, profitability, solvability, company size, KAP size.