

ABSTRACT

This study aims to determine whether company size, profitability, solvability, company age, and size of public accounting firms affect an audit delay (Empirical study on manufacturing companies in the food and beverage industry sector listed on Indonesia Stock Exchange from 2015-2017) partially or simultaneously.

The population in this study were manufacturing companies in the food and beverage industry sector in Indonesia listed on Indonesia Stock Exchange from 2015-2017, namely 14 companies in 2015 and 18 companies in 2016 and 2017. The sample was taken by using purposive sampling. They were 14 companies, and it turned out that after being tested, there were 2 companies whose data was exposed as outliers, therefore there were only 12 companies in total. The data collected was secondary data using documentary method. Before carrying out data analysis, prerequisite analysis test was conducted which includes normality test, autocorrelation test, multicollinearity test and heteroscedasticity test. The data analysis method used was multiple linear regression analysis.

The results of the study showed that in manufacturing companies of the food and beverage industry in Indonesia listed on Indonesia Stock Exchange from 2015-2017: 1) Company size did not affect Audit Delay, proven by P-value of 0.500 greater than 0.05; 2) Profitability had an effect on Audit Delay, proven by P-value of 0.031 smaller than 0.05; 3) Solvency did not affect Audit Delay, proven by P-value of 0.583 greater than 0.05; 4) Company age did not affect Audit Delay, proven by P-value of 0.274 greater than 0.05; 5) Public Accounting Firms Size did not affect Audit Delay, proven by P-value of 0.062 greater than 0.05; and 6) Company Size, Profitability, Solvability, Company Age, and Public Accounting Firms Size had a joint effect on Audit Delay, proven by P-value of 0.014 smaller than 0.05.

Keywords: Company Size, Profitability, Solvability, Company Age, and Public Accounting Firms Size, Audit Delay.