

ABSTRACT

The financial statements provide information about the financial condition of a company for users of financial statements. The relevance of the financial statements will affect the decision of the user of the report if it is presented accurately and in a timely manner. The timeliness of financial statement presentation can be seen from the audit delay period of the company, namely the time difference between the date of issuance of the audit report and the closing date of the financial year. In this study the independent variables used are Company Size, Profitability, Solvency, and Corporate Profits. Dependent variable in this research is audit delay. This study aimed to determine the effect of the independent variables firm size, profitability, solvency, Corporate Profits of audit delay in services companies sub sector property & real estate on Indonesia Stock Exchange (IDX).

Population in this research is services companies sub sector property & real estate on Indonesia Stock Exchange (IDX) period 2016-2018. the sample of this research is determined by purposive sampling method to get 120 companies as sample. The analysis method used is panel data regression analysis. Based on the results of the study of company size, profitability, solvency, and corporate profits simultaneously have a significant effect on audit delay in the property & real estate sub sector service companies listed on the Indonesia Stock Exchange for the period of 2016-2018.

Keywords : Company Size, Profitability, Solvency, Corporate Profits and Audit Delay.