# ABSTRACT

Felicia Herwanto / 31150164 / 2019 / *The Influence of Companie Size, Audit Opinion, Public Accountant Office Reputation, and Solvability on Audit Delay in Real Estate Companies Listed in Indonesia Stock Exchange in the Year of 2016-2018 / Advisor: Leonard Pangaribuan, S.E., M.M., M.Ak.*

*The purpose of this research is to test if company size, audit opinion, reputation of accountant public office, and solvability have an effect on audit delay in real estate companies listed on Indonesia Stock Exchange in 2016-2018.*

*Audit Delay affects the accuracy of the published information that will affect the rate of return decisions based on published information. Timeliness of reporting a financial report usually affect to its value. Information on profits generated by the company is used as a basis for making decisions to buy or sell ownership owned by investors. The delay of its information will cause an increase or decrease in stock prices.*

*This research uses a sample of 49 real esatate companies listed on the Indonesia Stock Exchange in 2016-2018. The sampling technique used is probability sampling to test the relationship between company size, audit opinion, reputation of accountant public office, and solvability to audit delay by using SPSS for multiple linear analysis, classic assumption test, test of coefficient determination. To find out the average audit delay used a descriptive statistical test.*

*The result of the research indicate that it can be pooled and passed the classical assumption test. Regression results show that the influential variables are company size with a significance level of 0,000 < α 0,05, audit opinion with a significance level of 0,000 < α 0,05 , reputation of accountant public office with a significance level of 0,000 < α 0,05, and there is not enough evidence that solvability affects to audit delay with a significance level 0,430 > α 0,05.*

*The conclusion from this research shows that there is sufficient evidence that company size has a negative effect on audit delay, audit opinion and reputation of accountant public office have a significant effect on audit delay, while there is not enogh evidence that solvability has an effect on audit delay.*