# ABSTRACT

Irene Debby Silviana / 32150046 /2019 / Impact of Profitability, Solvability, and Firm Size on Audit Delay Moderated by Public Accounting Firm in Manufacturing Companies Listed in Indonesia Stock Exchange in the Period of 2015-2017 / Advisor: Hanif Ismail, S.E., M.M., M.Ak.

Financial statement is a report for companies to deliver various information and company performance. Financial reports are needed to important parties, especially for investors who have invested in their companies. Good financial statements are presented in a timeliness or no delay. Audit delay is the length of the audit settlement process that starts from the closing date of the financial year to the date of the issuance of the audit report. Therefore, if the company in issuing financial statements experiences an audit delay, it indicates that there are problems in the financial statements that affect the decisions of the users of financial statements. Thus, the purpose of this study was to determine the effect of profitability, solvability, and firm size on audit delay with the reputation of public accounting firm as a moderating variable.

Based on signaling theory, company management must provide signals in the form of good news or bad news to users of financial statements because it will have an impact on decision making especially for investors.

The sample in this study consisted of 47 manufacturing companies listed on the Indonesia Stock Exchange for the period 2015-2017 with a total of 141 data. Sampling is done by purposive sampling method. The data analysis technique used to test the hypothesis is Multiple Linear Regression Analysis and Moderated Regression Analysis.

The results showed that profitability had a negative and significant effect on audit delay, solvability and firm size that did not affect audit delay, while the reputation of public accounting firm as a moderating variable was able to significantly strengthen the relationship of profitability to audit delay, but was unable to moderate the solvability and firm size of audit delay .

Based on the results of the above research, it can be concluded that only the profitability variable that has a negative and significant effect on audit delay and also the reputation of public accounting firm which is a moderating variable can only strengthen the relationship between profitability to audit delay.

Key words: *Audit Delay*, Profitability, Solvability, Firm Size, Reputation of Public Accounting Firm