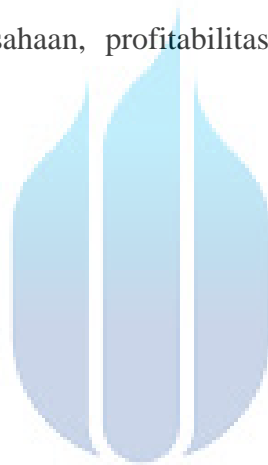


ABSTRAK

Penelitian ini untuk menguji pengaruh seperti ukuran perusahaan, profitabilitas, solvabilitas serta ukuran kantor akuntan publik terhadap audit delay. Jumlah perusahaan yang dianalisis sebanyak 11 perusahaan selama 3 tahun dari tahun 2010-2012. Penelitian ini menggunakan analisis regresi berganda.

Hasil yang didapat hanya variabel ukuran KAP yang berpengaruh secara signifikan terhadap audit delay, berarti untuk mengetahui keterlambatan audit perlu melihat dari variabel ukuran KAP.

Kata kunci : ukuran perusahaan, profitabilitas, solvabilitas serta ukuran kantor akuntan publik, audit delay.



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ABSTRACT

This study to examine the effect such as firm size, profitability, solvability, as well as the size of the division of a public accounting firm to audit delay. The number of companies that are analyzed as many as 11 companies for 3 years from 2010-2012. This study uses multiple regression analysis.

Results obtained only variables that influence the size of the firm significantly to delay the audit, audit delay means to know need to see the size of the variable KAP.

Keywords: company size, profitability, solvability and the division of a public accounting firm size, audit delay.



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