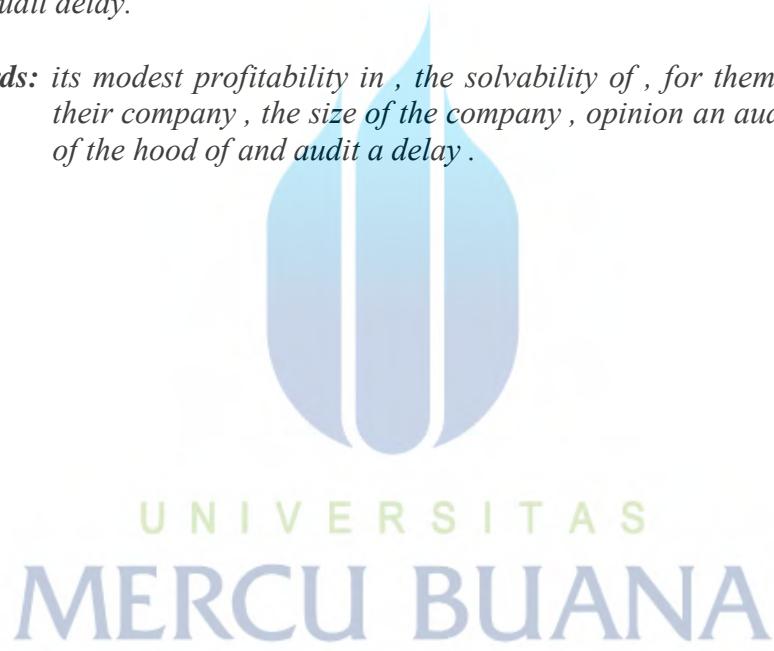


## **ABSTRACT**

*Research is aimed to know the influence of its modest profitability in , the solvability of , for themselves and for their company , the size of the company , opinion an audit and the size of the hood of against an audit a delay .The object of this research is several manufacturing companies or basic industry and chemistry years 2014-2016 .The research was conducted against 72 the smallest number of respondents by adopting both descriptive of quantitative .Is the reason why the , the analysis used is statistic analysis to the head in the form of the test and been approved linear regression of multiple .*

*The result showed that the variable of profitability and age significantly influential companies against the audit delay. While the company's solvency, the variable size of the audit opinion, and the size of the hood of no effect significantly to the audit delay.*

**Keywords:** *its modest profitability in , the solvability of , for themselves and for their company , the size of the company , opinion an audit and the size of the hood of and audit a delay .*



## ABSTRAK

Penelitian ini untuk mengetahui pengaruh profitabilitas, solvabilitas, umur perusahaan, ukuran perusahaan, opini audit dan ukuran KAP terhadap audit delay. Objek penelitian ini adalah perusahaan manufaktur atau industri dasar dan kimia tahun 2014-2016. Penelitian ini dilakukan terhadap 72 responden dengan menggunakan pendekatan deskriptif kuantitatif. Karena itu, analisis yang digunakan adalah analisis statistik dalam bentuk uji regresi linear berganda.

Hasil penelitian menunjukkan bahwa variabel profitabilitas dan umur perusahaan berpengaruh secara signifikan terhadap audit delay. Sedangkan variabel solvabilitas, ukuran perusahaan, opini audit dan ukuran Kap tidak berpengaruh secara signifikan terhadap audit delay.

**Kata kunci :** Profitabilitas, Solvabilitas, Umur Perusahaan, Ukuran Perusahaan, Opini Audit Dan Ukuran Kap Dan Audit Delay.

