

Abstract

Financial reports are an instrument for companies to convey various information and company performance to interested parties. Financial reports must be reported on time. The length of time for completion of the audit conducted by the auditor can cause audit delay. Therefore, the purpose of this study was to determine the effect of profitability, solvency, firm size on audit delay with KAP's reputation as a moderating variable. The theory in this study uses agency theory and signal theory. The objects of this research are 61 Consumer Non-Cyclicals Companies in 2016-2019. The technique for taking samples is random sampling based on area (Cluster Random Sampling). The results of this study indicate that the probability of a negative effect is not significant, Solvency has a significant negative effect, Company size has a negative insignificant effect and KAP's reputation is not able to strengthen the relationship between profitability and audit delay, that KAP's reputation affects the strength of the relationship between solvency and audit delay, KAP's reputation is homologizer moderator variable that does not affect the strength of the relationship between firm size and audit delay,

Keywords: Audit Delay, Profitability, Solvency, Company Size, KAP Reputation