ABSTRACT

Signal theory is an action taken by management in directing investors about the company's prospects. Signal theory has the basic assumption that managers and investors do not have access to the same information. Signal theory has information content that is closely related to information asymmetry. Auditing is an activity of examining and testing a statement, the implementation of activities carried out by independent parties in order to provide an opinion. Audit Delay is the audit time span required by the auditor to produce an audit report on the performance of a company's financial statements. This time gap is calculated from the difference in the date of the company's annual financial statements to the date of the audit report issued by the KAP.This study uses the independent variables firm size, profitability, solvency and audit committee. While the dependent variable is audit delay.

The purpose of this study was to determine and obtain empirical evidence simultaneously or partially regarding firm size, profitability, solvability and audit committee. (study on food and beverage sub-sector companies listed on the Indonesia Stock Exchange in the 2016-2020 period).

This type of research is descriptive. The population in this study are food and beverage sub-sector companies listed on the Indonesia Stock Exchange (IDX) for the 2016-2020 period. The sampling technique used is the Non Probability Sampling technique. The data that is processed is secondary data through the website of the Indonesia Stock Exchange (IDX). The data analysis method used to determine the relationship between variables is panel data regression.

Keywords: *company size, profitability, sovability, audit committee, audit delay*