

ABSTRACT

This study aims to determine the effect of profitability, leverage, reputation auditor, and institutional ownership in manufacturing companies listed on the Bursa Efek Indonesia 2010-2014. The factors studied were profitability (Prof), leverage (Lev), reputation auditor (RepAud), and institutional ownership (KepIns). Samples were selected based on purposive sampling method. Samples obtained from eighteen companies listed in the Bursa Efek Indonesia with the observation for five years, so that the selected sample as many as 90 samples.

The analytical method used is descriptive analysis, a classic assumption test and multiple regression test. Multiple regression test results indicate that the audit delay is significantly influenced by the institutional ownership of the firm. And adjusted R^2 value of 63,5% of these results it can be concluded that the profitability, leverage, reputation auditor, and institutional ownership is able to explain the bond rating of 63,5%.

Keywords: bond rating, profitability, leverage, reputation auditor, and institutional ownership