

ABSTRACT

Financial report is a structured presentation of a financial position and financial performance as an entity; as a purpose in providing information related to the financial position, financial performance and cash flows of an entity that is useful to a majority of financial report users in order to make economic decisions.

This study is a descriptive-verification of causality study. Sample of the study consists of 8 food and beverage companies listed on the Indonesian Stock Exchange in 2008-2013. Data used in this study is secondary data and selection of samples by using purposive sampling technique. Analytical method used is descriptive statistics and hypothesis testing (panel data regression) which is used to test Company Size, Profitability, Firm Reputation and Auditor Opinion either simultaneously or partially towards Audit Delay. Analysis regression of panel data in this study conducts Eviews 6.

Result of the study proves that the size of the Company, Profitability, Firm Reputation and Auditor Opinion simultaneously have no effect on the Audit Delay; partially, Company Size, Profitability and Firm Reputation have no effect on Audit Delay. Auditor Opinion with unqualified opinion with explanatory paragraph does not affect the Audit Delay. Meanwhile in this study, it cannot be seen whether there is an influence on opinion other than a unqualified opinion with an explanatory paragraph due to there is no changes in the received opinions for the companies which are the sample of the study.

Kata Kunci : Audit Delay, factors affecting of Audit Delay