ABSTRACT

The financial report can be useful and relevant if the financial reported in a precise time. One of factor that can affect the accuracy of the time of financial reporting is the length of time an audit conducted by audit firm or audit delay. Audit delay is the length of time from a company fiscal year end to date of independent auditors report published .

This research aims to analyze whether audit firm size, audit opinion, company size, and profitability partially or simultaneously affect the audit delay. Data that used in this research is taken from secondary data in the form of financial reports and independent auditor reports with data collection techniques used a documentation techniques. The population of this study is the company were enrolled in the index LQ45-BEI during 2009-2013, method of the sample collection uses purposive sampling method. Total sample that used is 88 sample data consisting of 18 companies with a period of 5 years. Research method in this research is statistical analysis descriptive and linear regression analysis with four test of the assumption classic.

The result showed that all of the independent variable simultaneously affect the audit delay, but it is only profitability partially affect the audit delay.

Keywords: audit delay, audit firm size, audit opinion, company size, profitability