

## ABSTRACT

One of the qualitative characteristics in the delivery of financial statements is relevant, the manifestations can be seen from the timeliness of reporting. This timeliness can be traced from the Audit Delay, ie the period between the closing date to the date of the auditor's report. This study aimed to examine the effect of Company Size, Profitability and Size of Firm to Audit Delay in Manufacturing companies listed in Indonesia Stock Exchange 2011-2013. The data used is secondary data, the financial statements of 27 companies listed on the Indonesia Stock Exchange in 2011-2013. To prove the hypothesis, testing regression starting with classic assumption test. The regression model passed the test of classical assumptions. Simultaneous testing concluded that all independent variables simultaneously affect the dependent variable. Partial test results show that there is one of three factors that influence audit delay, the company size factor.

**Keywords:** Audit Delay, Company Size, Profitability, Firm Size, Factors That Influence the Audit Delay.