

ABSTRACT

Audit Delay is the time span of completion of the audit report since the annual financial closing date the company up to the date on the report of the independent auditors.

The duration of the audit delay affect the value of the audited financial statements. because of the delay submission of audited financial statements indicates a bad signal of the company for the parties concerned. auditdelayresulting in reduced quality of the content of the information contained in financial statements that affect the level of uncertainty decision based on published information.

This study aims to determine how much influence from the firm size, the auditor's opinion, and the quality of public accounting firms to audit delay. This study was a descriptive study verification is causality.

The research population is the primary company listed on the stock exchange Indonesia (BEI) in 2011-2014. Sampling in this study using purposive sampling method with a total of 112 sample companies. The processed data is secondary data that has been collected by researchers, the data published in the journal and other statistics, and information available of the publication, all of which can be useful for researchers.

The results of this study showed that simultaneous variable firm size, the auditor's opinion, and the quality of public accounting firms influential significant audit delay. Partially only variable sized companies has a significant influence on audit delay. While the opinion of variables auditor and the variable quality of the public accounting firm has no influence significant audit delay.

Keyword : Firm Size, Audit Opinion, Quality of Public Accounting, Audit Delay