

ABSTRACT

Financial reporting to the public is the result of the public above the needs of financial information that is relevant and reliable. To provide timely information, it is often necessary to report before all aspects of a transaction or other event are known, thus reducing reliability of the information. Conversely, if the reporting was delayed until all aspects are known, the resulting information may be highly reliable but less useful for decision makers. In an effort to achieve a balance between relevance and reliability, the needs of decision makers is a determining consideration so that the statute deadline for submission of annual audited financial statements are often not met.

This study aims to determine the effect of the audit opinion, the reputation of the firm, the complexity of the company's operations and the audit committee to audit delay either simultaneously or partially. This research is descriptive verification that is causality. The object of the research is listed infrastructure sector, utilities and transport are listed in Indonesia Stock Exchange in 2012-2014.

The data collection technique used is purposive sampling and 105 samples obtained data. This study uses panel data regression analysis techniques.

From this study, the result of a combination of independent variables namely the audit opinion, the reputation of the firm, the complexity of the company's operations and the audit committee able to explain the variation of the dependent variable is the audit delay of 26,53 % and 73,47% explained by other factors that are not include in this model.

The results showed an audit opinion, the reputation of the firm, the complexity of the company's operations and audit committees simultaneously affect audit delay. Partially audit opinion negatively affect audit delay. KAP's reputation does not affect the audit delay. The complexity of the company's operations does not affect the audit delay. As well as the audit committee negatively affect audit delay.

Keyword : *audit opinion, reputation of public accountant firm, complexity of the company operations, audit committee, audit delay*