

ABSTRACT

Companies that have gone public in general will issue financial statements in accordance with a predetermined time. However, there are still some companies that experienced a delay in issuing the financial statements. Delay in issuing financial statements that have been audited by independent auditors is one indication that the company experienced a problem.

This study aims to examine the effect of Leverage, Complexity of Company Operation, Reputation of Auditor and Profit/Loss of Company Operation to the Audit Delay at Trade, Services and Investment Company listed on Indonesia Stock Exchange (BEI) in the period 2013-2015. The data used in this study was obtained from financial statement data.

The population in this study are the Trade, Services and Investment Company listed on the Stock Exchange. Sample selection technique used is purposive sampling and acquired 66 commercial banks with the 2013-2015 study period. Methods of data analysis in this research is panel data regression analysis using Eviews software version 9.

The results showed that simultaneous Leverage, Complexity of Company Operation, Reputation of Auditor and Profit/Loss of Company Operation have a significant effect on Audit Delay. While partially, Complexity of Company Operation and Reputation of Auditor significant positive effect on Audit Delay, Profit/Loss of Company Operation significant negative effect on Audit Delay. While Leverage has no effect on Audit Delay.

Keywords: *Leverage, Complexity of Company Operation, Reputation of Auditor and Profit/Loss of Company Operation, Audit Delay*

