ABSTRACT

The preparation and presentation of financial statements should be useful and reliable to users, it is necessary to balance the relevant benefits between timely reporting and reliable information provision. Timeliness can be seen from the audit delay which is the period between the closing date of the book until the date of the independent audit report.

This research aims to examine the effect of Company Size, Solvability, Reputation of Public Accounting Firm and Company Age to Audit Delay either partially or simultaneously. The object of this study is the company that entered into the LQ45 Index in the year 2013-2016.

This research belongs to the type of descriptive verification research is causality. The data used is secondary data and sample selection using purposive sampling obtained as many as 96 company samples. Data analysis method from this research is panel data regression analysis using Eviews software version 9.

The results showed that simultaneously Company Size, Solvency, Reputation of Public Accounting Firm and Company Age significantly influence to Audit Delay. While partially, Solvability and Company Age have a significant positive effect on Audit Delay. While Company Size and Reputation of Public Accounting Firm have no effect to Audit Delay.

Based on this research, the company is suggested to consider factors affecting audit delay such as percentage ratio of solvency ratio and company's age in order to shorten audit delay. For investors the timeliness in submitting auditor reports can be one of the information for investment decision making.

***Keywords**: Company Size, Solvability, Reputation of Public Accounting Firm, Company Age and Audit Delay*