

## **ABSTRACT**

*One karaterestik submission of financial statements is relevant, one of the requirements is relevant is the timeliness in the delivery of audited financial statements. This timeliness can be seen from the existence of audit delay, is the time period required by the independent auditor between the closing date of the book until the auditor's report date exceeding the BAPEPAM-LK and Financial Services Authority (OJK) rules.*

*This study aims to determine the effect of independent variables on the dependent variable. Independent variables include; firm size, audit opinion, financial performance and good corporate governance towards independent variables; audit delay either simultaneously or partially.*

*The population in this research is go public telecommunication sub-sector company listed in Indonesia Stock Exchange (BEI) period 2008-2016, while sample in this research is data selected by purposive sampling method and obtained 36 sample data. The data analysis technique used is multiple linear regression analysis technique using SPSS application.*

*The results show that simultaneously, firm size, audit opinion, financial performance and corporate governance have a significant effect on audit delay. Partially, firm size, audit opinion and corporate governance have a significant influence on audit delay. While the financial performance does not affect the audit delay.*

*Keywords: audit delay, firm size, audit opinion, financial performance, good corporate governance*