

ABSTRACT

Audit Delay is a time difference between the end of the financial report and completion date of audit process as stated in the financial statement. The delivering or publication of financial audit report were determined by Financial Services Authority (OJK) formerly known as the Capital Market and Financial Institution Supervisory Agency (BAPEPAM-LK) in decision of the head of BAPEPAM and LK Number: KEP-346 / BL / 2011 that financial statement have to be delivered in audit financial report form, at the latest in the end of the third month after annual financial report. In reality, there are still many companies that break the regulation.

The purpose of this research is to examine the company size , leverage, and profit and loss on audit delay. Hypothesis in this research will be tested using descriptive statistical analysis method and panel data regression analysis use of Eviews software version 9.

Population in this research is trade, services and investment companies listed in Indonesia Stock Exchange 2014-2016. The method used for picking up the sample is purposive sampling and 85 companies have been obtained.

The result of this research showing that company size, leverage and profit and loss are simultaneously have a significant effect to audit delay. But partially, company size, leverage and profit and loss have no effect to audit delay.

Keywords: company size , leverage, profit and loss and audit delay