

## ABSTRACT

*Go public company is companies that are required to issue audited financial statements in accordance with a predetermined time. The old regulations issued by Bapepam-LK number: KEP-346/BL/2011 of the company not later than the end of the 3rd (third) month or 90 days after the date of the annual financial statements. Latest Regulation Number: 29/POJK.04/2016 no later than 4th month. However, there are still some companies that experienced a delay in issuing the financial statements.*

*This study still uses the old rules aims to examine the effect of Complexity of Company Operation, Leverage, and Profitability to the Audit Delay at Trade, Services and Investment Company listed on Indonesia Stock Exchange (BEI) in the period 2014-2016. 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 75 companies in the period 2014-2016. Methods of data analysis in this research is panel data regression analysis using Eviews software version 9.*

*The results showed that simultaneous Complexity of Company Operation, Leverage, and Profitability have a significant effect on Audit Delay. While partially, Complexity of Company Operation and Leverage has no effect on Audit Delay. While Profitability has significant negative effect on Audit Delay.*

*Hopped that this research can provide information as well as knowledge to the readers, and can contribute to the development of science, especially the field of audit, especially about the related variables in this study. And also hoped this research can be used as reference literature for further researcher.*

**Keywords:** *Complexity of Company Operation, Leverage, Profitability Audit Delay*