ABSTRACT

The purpose of this research is to analyze to examine the impact of audit delay. The independent variabbles in this research are the firm size, debt to equity ratio (DER), profitability, and public accountants firm size. Audit delay, as the dependent variable is measured by the time difference between the date of the financial statements and the date of the auditor's opinion in the financial statements.

This study uses secondary data with entire population of manufacturing compianies listed in the Indonesian stock Exchange (BEI) in 2013-2015. The method used to determine the sample is using purposive sampling, producing 354 observations for research in three months from 195 sampel corporation . The analytical method used is multiple linear regreesion, regression testing the prior to first tasted the classical assumptions.

The results of this study indicate that firm size variables, debt equity ratio and profitability significant influencet to the audit delay and public accountants firm size did not have significant influence to audit delay.

***Keywords** : Audit delay, firms size, debt to equity ratio (DER), profitability and public accountants firm size .*