ABSTRACT

One of the qualitative characteristics of attribute of financial statement reporting is relevant, that can be seen from the timeliness of reporting. Timeliness could be judging from the audit delay, which is the different of the financial statement date to the date of the auditor's opinion on the financial statements. The reason that makes researcher interest in this field is that audit process can cause delay in reporting of financial statement. The purpose of this research is to examine the impact of firm size, debt to equity ratio (DER), profitability, subsidiary multinational company, public accountants firm size, and industry type toward audit delay in service company sector that listed on Indonesia Stock Exchange.

The population in this study consists of service companies that listed on Indonesia Stock Exchange for 2012 till 2015. Sampling method that used is purposive sampling. The samples consist of 80 financial statements from 20 service companies. Data used in this research is audited financial statements from each company that have been published. Multiple linear regression is used to be an analysis technique by SPSS version 22.

The empirical result of this study show that profitability, subsidiary multinational company, and public accountants firm size have significant influenced on audit delay. And firm size, debt to equity ratio (DER), and industry type have no significant influence to audit delay.

Keywords: audit delay, firm size, debt to equity ratio (DER), profitability, subsidiary multinational company, public accountants firm size, and industry type