

ABSTRACT

The purpose of this research is to analyze the factors that had an effect to audit delay of financial reports to the manufacturing companies listed in the Indonesia Stock Exchange. The examined factors of this research are firm size, auditor's opinion, complexity of the company's operation, audit committee, profitability, solvability and audit tenure as the independent variables while audit delay as the dependent variable.

The sample in this research was secondary data and selected by using purposive sampling method. The sample of this research consist of 48 companies listed in the Indonesia Stock Exchange (IDX) and submitted financial reports consistently in the period 2009-2012. The analysis method of this research used multiple linear regression analysis.

The result of this research showed that auditor's opinion had negative and significant influence to audit delay; and complexity of the company's operation, profitability and audit tenure had positive influence to audit delay; meanwhile firm size, audit committee and solvability didn't has significant effect to audit delay.

Key words: *audit delay, firm size, auditor's opinion, complexity of the company's operation, audit committee, profitability, solvability, audit tenure*