

ABSTRACT

Timeliness is very important in determining the value of the financial statements, especially for users of financial statements to make decisions. Timeliness is not directly related to the Audit Delay, the range of financial audit report completion time is calculated from the date of closing the company until the date stamped on the auditor's report. This research aims to examine the empirical study of the influence of factors: company size, profitability, solvency, auditor's opinion, and the public accountant size of Audit Delay the company went public listed on the Indonesia Stock Exchange.

The selection of the sample in this study using purposive sampling and data used are secondary data. Total corporate data used in this study were 648 companies listed on the Indonesia Stock Exchange in 2008-2010.

To prove the hypothesis, previously performed classical assumption test first. Processing of the results of multiple regression on Audit Delay showed that only three of the five factors that significantly affect the audit delay are: profitability, auditor's opinion, and the public accountant size. The results of this study can help the public accounting profession in an effort to improve the efficiency and effectiveness of the audit process by controlling the factors that could cause the Audit Delay.

Key words: Audit Delay, firm size, profitability, solvency, auditor's opinion, and and the public accountant .