

## **ABSTRACT**

*The purpose of this research is to examine the impact of firm size, profit or loss, auditor opinion, reputation of public accountant, type of industry, and operation of complexity toward audit delay in companies that listed on Indonesia Stock Exchange.*

*Sampling method that used is cluster random sampling and the result are 200 firms as sample. This research is done for 2009 period. The data used are secondary data, namely the financial statements of companies listed on the Indonesia Stock Exchange in 2009. To prove the hypothesis, performed regression testing the assumptions of classical test begins. Research model passed the test of the classical assumptions.*

*Simultaneous testing concluded that all the independent variables affect the dependent variable at 24.9 percent. Partial testing results show that there are four of the six factors that influence audit delay, profit or loss, auditor's opinion, the reputation of a public accounting firm and the complexity of company operations.*

*Key words: audit delay, firm size, profit or loss, auditor opinion, reputation of public accountant, type of industry, and operation of complexity*