

## **ABSTRACT**

*The purpose of this research is to examine the impact of profitability, company size, auditors gender, and reputation of accountant firms influencesimultaneouslytoward auditdelayinmanufacturing company that listedon theIndonesia Stock Exchange from 2009 to 2011.*

*Sampling method that used is purposive sampling and the result are 92 firms as sample. This research is done for 2009-2011 period. Data that used in this research is financial statements from each company, publized through website [www.idx.co.id](http://www.idx.co.id). The data which have already collected are processed with classic assumption test before hypothesis test. Software SPSS version 17 for windows is used to test in this research.*

*The results ofthis study show thatof profitability, auditorsgenderandreputation of accountant firms significant effecttoward audit delay, Whereas, company size do not influence time of audit delay.*

*Keywords: Auditdelay, profitability, company size, auditors gender, reputation of accountant firms*