

ABSTRACT

One of the qualitative characteristics attribute of financial statement reporting is relevant, that its manifestation can be seen from the timeliness of reporting. Timeliness could be judging from the audit delay, which is the length of time from a company fiscal year end to the date of auditor's report. This research purposed to empirically examined the influence of firm size, profitability, solvency, auditor quality, and auditor opinion toward audit delay of the listed consumer goods companies in Indonesia Stock Exchange.

This research focuses on high-profile companies. Data used are secondary data, such as 100 financial statements of companies listed on Indonesia Stock Exchange in 2004-2008. Multiple regression conducted to prove the hypothesis, it begins with classic assumption test. The regression model meet the classic assumption test.

Simultaneous significance tests concluded that all independent variables together influences the dependent variable. Parameter significance tests results there are 3 of 5 factors that influence audit delay, ie profitability, solvency, and auditor quality.

Keywords: audit delay, factors which are influencing audit delay