

ABSTRACT

The purpose of this research is to examine the impact of firm size, debt to equity ratio, profitability, Public Accountant size, auditor opinion, multinational company and number of years company has been a client of public accountant firms toward audit delay in manufacture company that listed on Indonesia Stocks Exchange.

Sampling method that used is purposive sampling and the result are 39 firms as sample. This research is done for 2008-2009 period. Data that used in this research is financial statements from each company, publized through website 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 result of this research shows that independent variables simultaneously influenced 21 percent of dependent variable. Partially, debt to equity ratio and multinational company have positive significant toward audit delay. Whereas, auditor opinion have negative influence. The other variables such as firm size, profitability, Public Accountant size, and number of years company has been a client of public accountant firms do not affecting audit delay.

Keyword : audit delay, debt to equity ratio, client of public accountant firms, profitability, Public Accountant size.