Audit delay is the length of time measured from the completion of the audit of the closing date of the fiscal year up to the date of completion of the independent audit report. Audit delay in a public company listed on the Stock Exchange is an interesting topic to study because public companies must submit annual financial reports regularly and on time to the Bapepam in accordance with applicable regulations. This study is a replication of the study Subekti and Widiyanti by adding independent variables which previous studies showed inconsistent results. This study aims to determine, analyze and examine how the effect of firm size, type of company, the auditor’s opinion, the level of profitability, auditor reputation, and long company became a client auditor firm to audit delay in the manufacturing and financial companies listed on the Indonesia Stock Exchange.

The population in this study is the manufacturing and financial companies listed on the Indonesia Stock Exchange in 2012, namely a period of 208 companies with samples taken by purposive sampling as many as 183 companies. The data collected is secondary data by the method of documentation. Data analysis method used is multiple linear regression analysis previously performed classical assumption. Partial test showed that the type of company, the auditor’s opinion, and the auditor’s reputation negatively affect audit delay while the company size, profitability, and long company became a client auditor firm has no effect on audit delay.

Keywords: audit delay, size of company, type of company, the auditor’s opinion, the level of profitability, auditor reputation, and long company became a client auditor firm

5Alamat Korespondensi: a.suryandari@ymail.com