

ABSTRACT

Companies that have gone public in general will issue financial statements in accordance with a predetermined time. However, there are still some companies that experienced a delay in issuing the financial statements or called Audit Delay. With the terms by Bapepam and LK number: KEP-346 / BL / 2011 number 2 item c it is known that the company is required to submit its audited financial statements at the end of the third month (90 days) after the date of the annual financial report.

This study aims to examine the effect of Profitability, Audit Opinion And Audit Quality On Audit Delay An Empirical Study on Property Real Estate and Building Construction Listed in Indonesian Stock Exchange (BEI) during 2012-2016.

The data used in this study was obtained from financial statement data. Sample selection technique used is purposive sampling and acquired 180 commercial banks with the 2012-2016 study period. Methods of data analysis in this research is panel data regression analysis using Eviews software version 9.

The results showed that simultaneously Profitability, Audit Opinion and Audit Quality have a significant effect on Audit Delay. While partially, Audit Opinion has a significant negative effect on Audit Delay. While Profitability and Audit Quality has no effect on Audit Delay.

Keywords: audit delay, profitability, Audit Opinion, Audit Quality.