

ABSTRACT

This study aims to determine the effect of firm size, profitability, and quality auditor audit delay. In the study, the population used is the companies listed in the Stock Exchange between 2011-2012. The sample set by using purposive sampling method. The research sample was obtained as much as 175 corporate financial statements (in 2011 = 95 company's financial statements, and 12 = 80 years of corporate financial statements. Tests carried out using frequency test using SPSS version 20 test results were obtained from three variables: the size of the company , profitability, and quality auditor has no effect on audit delay.

Keywords: company size, profitability, Quality Auditor, and Audit Delay.