

## **ABSTRACT**

*This research aims to examine the influence of complexity of operation profitability, and solvability, audit delay. The population of this research was Manufacturing Company which listed on Bursa Efek Indonesia. The sample of this research was taken by using purposive sampling. The samples which fulfilled research criteria's as many as 82 samples. This research used double regression linear model to analyze the influence of complexity of operation, profitability, and solvability, to audit delay. The result of this research in partially the complexity of operation, solvability influenced audit delay. And simultaneously the complexity of operation, profitability, and solvability influenced audit delay*

*Keyword: complexity of operation, profitability, solvability, audit delay*