

ABSTRACT

This research has been carried out aiming to prove the influence of internal and external factors in the form of company size, long a client KAP, KAP reputation, solvency and profitability of the audit delay, both persial or simultaneously. The sample using purposive sampling method. From the processing of multiple linear regression on audit delay, it is known that all the independent variables (firm size, long a client KAP, KAP reputation, solvency and profitability) is only able to explain the dependent variable is the audit delay by 20.3% ($R^2 = 0.203$). Of this research note that the internal and external factors that affect audit delay is sugnifikan is solvency. While other factors such as firm size, long a client KAP, KAP reputation, and profitability, does not significantly affect audit delay. From the results of this research is expected that all parties concerned can improve its performance after finding out the root causes of audit delay, so that the investor be aware of any information relating to associated companies quickly and can take the right decision.

Keywords: Audit Delay, Company Size, Old Becomes Firm Clients, Firm Reputation, Solvency, Profitability.