

ABSTRACT

**Junaidi. Effect of Audit Quality and Auditor Opinion on Duration of Audit Delay In The Company listed on the Stock Exchange for 2011 and 2012
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This study aimed to determine the effect of Audit Quality and Auditor Opinion on Audit Delay in companies listed on the Stock Exchange for 2011 and 2012. Sample set using purposive sampling method. The sample obtained by 60 companies of which 34 companies are experiencing delay to audit the audited financial statements ending in 2011 and 26 companies for the period audited financial statements in 2012. Secondary data was tested using dummy regression models using SPSS ver. 15.0. Results of this study was the hypothesis that negatively affect of audit quality and auditor's opinion on audit delay rejected

Key Words : Quality Audit, Auditor's Opinion, and Audit Delay