

## **ABSTRAK**

This study was designed to analyze the effect of company size, profitability rate, solvency, the auditor's opinion and the profit/loss to the audit report lag operation. The objectif is manufacturing companies listed or listing on the Indonesian Stock Exchange (BEI) during 2012-2013. Sampling was done by purposive sampling technique. Data analysis was performed using multiple linear regression analysis. Data analysis was performed using multiple linear regression analysis. Prior to the first data analysis performed classical assumption that including normality test, multi-collinearity-test, autocorrelation test and testhetero-schedasdity.

Results of analysis showed the size of the company affected audit delay negatively. Profitability affected audit delay negatively. Solvency affected audit delay possitively. Profit/loss operation affected audit delay negatively.

Keywords: company size, profitability, solvency, the auditor's opinion, profit/lossoperation, audit delay