

## **ABSTRACT**

*Financial statement is the center of information that very important for a company. One of qualitative characteristics attribute of financial reporting is relevant, that is manifestation can be seen from timeliness of reporting. Timeliness could be judging from the audit delay, which is length of time from company fiscal year end to the date of auditor's report. This study aims to measure the factors which affect audit delay. They are size of the company or total asset, solvability and auditor opinion.*

*The population of the study is the manufacture companies registered in the Indonesia Stock Exchange in the period of 2013-2015. Sampling technique employed in this study is the purposive sampling with the total sample of 258 companies. The data analysis uses logistic regressions.*

*The result of the study shows that solvability (DTA) have influence towards audit delay. Meanwhile the size of the company, and auditor opinion don't have influence towards audit delay.*

*Key words: audit delay, the size of the company, solvability, opinion auditor.*