

## ABSTRACT

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Title : ANALYSIS EFFECT OF AUDITOR'S OPINION, SIZE OF PUBLIC ACCOUNTING FIRM, FIRM SIZE, NUMBER OF BOARD OF DIRECTORS, NUMBER OF BOARD OF COMMISSIONERS, AND NUMBER OF AUDIT COMMITTEES TO AUDIT DELAY

*The purpose of this research is to examine the effect of auditor's opinion, size of public accounting firm, firm size, number of board of directors, number of board of commissioners, and number of audit committees to audit delay that occurs in LQ-45 companies listed in BEI for the period of 2014-2017. Background of this research is the timeliness of annual report is being important for any stakeholders. This Research used signaling theory, agency theory, and stewardship theory as the grand theory. The number of research samples is 120 samples, obtained from the purposive sampling method. This research used multiple linear regression analysis.*

*The results of the research analysis show that auditor's opinion, size of public accounting firm, firm size, number of board of directors, number of board of commissioners, and number of audit committees simultaneously affect the audit delay. While the partial size of public accounting firm, the number of board of directors, and the number of audit committees does not affect the audit delay. Variable size of the company and the number of boards of commissioners have a significant negative effect on audit delay, while the auditor's opinion variable has a significant negative effect on audit delay.*

*Keywords: audit delay, auditor's opinion, firm size, size of public accounting, directors, commissioner.*