

**THE INFLUENCE OF PREVIOUS YEAR AUDIT OPINIONS ON THE  
AUDIT DELAY**

***(Empirical Study at Public Accounting Firm in Bandung City)***

**SUMMARY**

*The purpose of this study is to determine the effect of the previous year's audit opinion on audit delay. The type of research used in this study is explanatory. The population in this study are auditors who work at the public accounting firm in Bandung. The sampling technique used in this study is non-probability sampling, namely purposive sampling method and data collection techniques using a questionnaire with a sample size of 40 auditors in this study. While the method of analysis used in this study is multiple linear regression analysis at a significance level of 5%. The program used in analyzing data used the Statistical Package for Social Sciences (SPSS). The results showed that the previous year's audit opinion had a significant effect on audit delay.*

*Keywords: Audit Opinion, Audit Delay*