

**FAKTOR-FAKTOR YANG BERPENGARUH TERHADAP AUDIT
DELAY
PADA PERUSAHAAN INDUSTRI YANG GO PUBLIC**

By:
Ayuna Nur Mustika
040217472

Conselor Lecture:
Dra. Hamidah Msi.,Ak,

ABSTRACTS

Timeliness presentation of financial statement, especially go public company, is important for both internal and external company. Length of time for completing audit work, or known with audit delay, influence timeliness presentation of financial statement. There are many factors influence audit delay. The objective of this research is to know influence of 7 factors, which are size of company, quality of internal control of client company, loss/gain of client company, length of time company to be a client of a CPA firm, quality of EDP system of client company, size of CPA firm, and auditor's auditopinion, to audit delay.

This research only for manufacturing company listed in Jakarta Stock Exchange (JSX) in 2002. Survey and documentation method is used to collect data. Accidental sampling method is used in process of determining sample. To know the degree of influence of those 7 factors to audit delay, this research use regression analysis. The result of this research show that size of company, quality of internal control of client company, length of time company to be a client of a CPA firm, and quality of EDP system of client company are negatively and significantly influence audit delay. The result of this research recommended for auditor to increase the effectiveness of audit works.

Keyword: Audit delay, timeliness presentation of financial statement