

**FAKTOR-FAKTOR YANG MEMPENGARUHI AUDIT DELAY
PADA PERUSAHAAN MANUFAKTUR SEKTOR CONSUMER GOOD
INDUSTRY YANG TERDAFTAR DI BURSA EFEK INDONESIA**

OLEH

**YUNI FRANSISKA
43208120021**

ABSTRAK

Penelitian ini dilakukan untuk menganalisa pengaruh Ukuran Perusahaan, Umur Perusahaan, Debt To Equity Ratio, Kualitas Kantor Akuntan Publik, Return On Investment terhadap keterlambatan audit pada perusahaan manufaktur sektor konsumsi yang terdaftar di BEI tahun 2008-2010. Data yang digunakan dalam penelitian ini diambil dari laporan keuangan 78 perusahaan manufaktur sektor konsumsi yang terdaftar di BEI tahun 2008-2010. Sampel dikumpulkan menggunakan metode purposive sampling. Data dianalisa dengan analisis statistic deskriptif, uji asumsi klasik, analisis koefisien determinasi, uji hipotesis, dan regresi linier berganda.

Hasil dari penelitian ini menunjukkan bahwa Ukuran Perusahaan, Kualitas Auditor, dan Return On Investment berpengaruh signifikan terhadap *Audit Delay*, tetapi Umur Perusahaan dan Dept Equity Ratio tidak berpengaruh signifikan terhadap *Audit Delay*.

Kata kunci: Audit Delay, Ukuran Perusahaan, Umur Perusahaan, Debt To Equity Ratio, Kualitas Kantor Akuntan Publik, Return On Investment.

**FACTORS THAT INFLUENCE AUDIT DELAY AT CONSUMER GOODS
INDUSTRY AT MANUFACTURING COMPANY SECTOR WHICH IS LISTED
AT INDONESIA STOCK EXCHANGE 2008-2010**

BY:

**YUNI FRANSISKA
43208120021**

ABSTRACT

This research or study is used to analyze the influence of company size, age of the company, debt to equity ratio, the quality of auditor, return of investment againsts the audit delay on consumer goods industry at manufacturing company sector which is listed at Indonesia Stock Exchange 2008-2010. All of the data is that used within this research or study are taken from financial statements of 78 consumer goods industry at manufacturing company sector which is listed at Indonesia Stock Exchange 2008-2010. Samples are collected using purposive sampling method. Data is analyzed using descriptive statistic analysis, classic assumption tests, determination coefficient analysis, hypothesis test, and multiple linier regression method approach.

The results of this research is showed that company size, quality of auditor and return on investment have a significant influence for audit delay. However, the age of the company and debt to equity ratio do not have significant influence for audit delay.

Keywords : Audit delay, company size, age of the company, debt to equity ratio, quality of auditor, return on investment.