

ANALYSIS FACTOR - FACTOR INFLUENCING AUDIT DELAY

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ABSTRACT

Audit Delay is the duration time of solving of measured audit from date of closing book year till the date finish of independent audit report.

This research aim to identify and test factors influencing audit delay. With independent variable of company size measure, profitability level, solvency ratio, auditor opinion to variable of dependen make an audit delay. Sampel company industrial sector of chemical - base and multifarious of industry at this research counted 36 company with period of year 2010-2011.

This research use technique analyse data of regresi doubled. Result this research show that in the year 2010-2011 company size measure, solvency ratio and audit opinion have an effect on negatively to audit delay while profitability level have an effect on positive to audit delay.

Keyword: Audit Delay, Size Measure Company, Level Profitability, Solvency Ratio and Opinion Auditor.