

ANALYSIS OF FACTORS THAT INFLUENCE *AUDIT DELAY* AT FOOD AND BEVERAGES COMPANIES LISTED ON INDONESIA STOCK EXCHANGE (IDX)

ABSTRACT

The purpose of this study is to examine the factors which affecting audit delay. Audit delay is length of time from company's financial year end to the date of auditor's report. This study using some variables, such as size of company's, Income / Loss Report, Companies Profitability's and auditor's reputation.

The research samples is taken from population of companies listing on Indonesia Stock Exchange (IDX) for period 2007-2009. The other resources data is also taken from, ICMD and Capital Market Reference Center. Data analysis methods of study are statistic descriptive, normal test with Kolmogorov Smirnov test, transformation data, classic assumption and multiple regression hypothesis test.

The outcome of research can be summarized as follows. The average of audit delay on go public food and beverages companies listed in Indonesia Stock Exchange (IDX) period 2007-2009 is 73.68 days. The result of this study shows that variable of the company's size, gain or loss report, profitability and variable of auditor's reputation not significantly affecting the audit delay. Its show that the audits delay of the big four public accountant firm was not shorter than the audit delay done by non big four public accountant firm.

Keywords : *Audit Delay, Size of Company, Report Income or Loss, Profitability, Reputation Auditor.*