

**ANALISIS DETERMINAN AUDIT DELAY KAJIAN EMPIRIS  
PADA INDUSTRI MANUFAKTUR YANG TERDAFTAR DI BEI**

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***Abstract***

*The purposes of this study is to find out empirical evidence of some determinants of audit delay. Audit delay is important issue because it can affect the timelines of accounting information releases. There are two factors used in this study: current-year income (loss) and auditor reputation.*

*The population of this study was public company listed at Jakarta Stock Exchange, and the sample was selected based on cluster random sampling method. There are 90 firms selected for the period 2007 – 2009. Data analysis was carried out in terms of pool cross-section and the hypotheses were tested using the regression model.*

*The result showed that profitability and public accountant firm has significantly longer to audit delay of financial report. This finding recommended the investor to be aware of the timeliness of financial statement publication.*

***Key words : Audit Delay, Profitability and Public Accountant Firms.***