

An Analysis of Factors Influencing Audit Delay (An Empirical Study on Banking Companies Listed in Indonesia Stock Exchange Period 2008-2014)

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ABSTRACT

The purpose 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 timeliness of accounting information releases. The samples of this research are 29 banking companies listed on the Indonesia Stock Exchange from period 2008 to 2014. The independent variables for this research are types of audit opinion, audit firm switch, and audit firm tenure. The dependent variable is audit delay. Analysis method that used in this research is quantitative method with multiple regressions. This research concludes that all three of the independent variables are have influence towards audit delay in stimulant. Results of hypothesis testing showed that the types of audit opinion and audit firm tenure have significant effect on the likelihood of audit delay. While the audit firm switch has no relationship with audit delay.

Keyword: Audit Delay, Audit Firm Switch, Audit Firm Tenure, Audit Opinion, Banks

