

TABLE OF CONTENT

ABSTRACT	1
LEGITIMATION	2
ACKNOWLEDGMENT	3
TABLE OF CONTENT	4
LIST OF TABLES.....	7
LIST OF GRAPHS	8
CHAPTER I INTRODUCTION	9
1.1 Research Background	9
1.2 Research Questions	13
1.3 Research Objectives	13
CHAPTER II LITERATURE REVIEW	15
2.1 Agency Theory	15
2.2 Variables.....	16
2.2.1 Audit Delay	16
2.2.2 Company Size.....	17
2.2.3 Audit Committe.....	18
2.2.4 Implement of International Financial Reporting Standards.....	19
2.2.5 Public Ownership.....	21

2.3 Previous Research	21
2.4 Theoretical Framework	24
2.5 Development of Hypotheses.....	24
2.5.1 The Influence of Company Size to audit Delay.....	24
2.5.2 The Influence of Audit Committe to audit Delay.....	25
2.5.3 The Influence of Implementation of International Financial Reporting Standards to audit Delay.....	26
2.5.4 The Influence of Public Ownership to audit Delay.....	27
CHAPTER III METHODOLOGY	28
3.1 Type and Source of Data.....	28
3.2 Method of Collecting Data	28
3.3 Population and Sample	28
3.4 Research Variables and Operational Definition of Variables.....	29
3.4.1 Independent Variables	29
3.4.2 Dependent Variables	31
CHAPTER IV RESULTS.....	32
4.1 Research result	32
4.1.1 Research Data.....	32
4.1.2 Result of Test.....	34
4.2 Discussion of research result	37

4.2.1 The Influence of Company Size to audit Delay	37
4.2.2 The Influence of Audit Committe to audit Delay	38
4.2.3 The Influence of Implementation of International Financial Reporting Standards to audit Delay.....	38
4.2.4 The Influence of Public Ownership to audit Delay.....	39
CHAPTER V RESULTS	40
5.1 Conclusion	40
5.2 Limitation and Future Research	41
REFERENCES	43
APPENDIX	46

