

ABSTRACT

The purpose of this research is analyzing the factors that affect the length of audit delay in the districts/cities in Indonesia in the 2010 budget year that examined factors such as the use of Regional Financial Information System software, the size of local government, local government experience in implementing the Government Accounting Standards, the level of dependency on the government's financial assistance from the central government, the re-election of regional heads, the number of audit findings and audit opinion. The size of the local government is proxied by the total actual revenue and expenditure in the current year, the Government Accounting Standards used were appropriate Government Accounting Standards by Government Regulation No. 24 of 2005, the observed audit opinion is audit opinion other than unqualified opinion.

Sampling method used is proportional stratified random sampling and obtained 217 districts/cities as sample. The data used are secondary data, namely the financial statements of districts/cities 2010 fiscal year that have been audited by the Supreme Audit Board of the Republic of Indonesia. To prove the hypothesis, performed Ordinary Least squares testing that begins with the test of classical assumption.

Statistically testing for hypothesis concluded that the use of Regional Financial Information System applications, the government's experience in implementing the Government Accounting Standards, the number of audit findings and the type of audit opinion significantly influence the duration of audit delay. The use of Regional Financial Information System software and experience of local government in implementing the Government Accounting Standards proved to negatively affect audit delay. The number of audit findings and the type of audit opinion proven positive effect on audit delay.

Keywords: Audit delay, Information Technology, local government, the Government Accounting Standards