Fountain Journal of Management and Social Sciences, 4(1), 74-91

**DETERMINANTS AUDIT DELAY IN THE NIGERIAN BANKING**

**SECTOR**

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**Abstract**

The aim of the study is to ascertain the impact of corporate governance variables and firm attributes on audit delay in the Nigerian banking sector. We used ordinary least square technique to analyze our data. Our results reveal that there is no significant relationship between ownership structure, firm size, balance sheet date and audit delay, while firm age and profitability have positive relationship with audit delay. Board size exhibits a negative relationship with audit delay. We concluded that older firms, December balance sheet date and institutional ownership will increase the delay in publishing of audited financial report. Consequently, the study recommended that statutory bodies should enact law to reduce institution ownership and the firm should be compel to adjust their balance date from January-December to June –July to avoid rush associated with December.

**Key words: Audit delay, corporate governance and firm attribute**

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