ABSTRACT

The purpose of this study is to examine timeliness of financial reporting which is one of important qualitative attributes that makes the information provided in financial statements useful to users. The reason that makes researcher interested in research in this field is that audit process can cause delay in reporting financial statements. The purpose of this research is to examine the impact of firm size, debt to asset ratio (DAR), earning per share (EPS), type of industry, auditor's opinion, and reputation of public accountants toward audit delay in non manufacture company that listed on Indonesia Stock Exchange.

The population in this study consists of all service companies that listed on Indonesia Stock Exchange in 2011. Sampling method that used is purposive sampling. Data used in this research is audited financial statements from each company that have been published. SPSS version 20 for windows is used to test this research. By omitting companies with some data unavailable, the samples consist of 208 financial statements from non manufacture companies. There are 33 samples that included outlier should be excluded from samples of observation. So, the final amounts of the sample are 175 data. Multiple linear regression is used to be an analysis technique.

The empirical results of this study show that firm size, earning per share (EPS), and type of industry have negatively significant influenced on audit delay. And the others, debt to asset ratio (DAR), auditor's opinion, and reputation of public accountants have no significant influence to audit delay.

Keywords : Timeliness, firm size, debt to asset ratio (DAR), earning per share (EPS), type of industry, auditor's opinion, reputation of public accountants, audit delay