ABSTRACT

Public companies in Indonesia are required to periodically publish financial statement as a source of decision making for the user of financial statements. Timeliness of financial statement is an important value, because information may be useful when presented on time and accurate. The delay in the reporting of financial statemens could be affected by a period of audit reporting (audit delay).

This study aimed to analyze and test the effect of company size, solvency, listing age of the company, and the size of the public accounting firm to audit delay in the coal mining companies that listed on Indonesia Stock Exchange (IDX) period 2012-2014. The population in this study is the coal mining companies that listed on IDX period 2012-2014. The sampling technique that been used is purposive sampling and obtained 12 coal mining companies with the period of study is 3 (three) years in order to get 36 units sampled in this study. The methods of data analysis in this research is panel data regression analysis using Eviews software version 8.

The results showed that company size, solvency, listing age of the company and the size of public accounting firm simultaneously have significant effect on audit delay. Partially, the size of public accounting firm has significant positive effect on audit delay, while the company size, solvency, and listing age of the company have no significant effect on audit delay.

Keywords : Company Size, Solvency, Listing Age, The Size Of Public Accounting Firm, Audit Delay