

ABSTRACT

EFFECT OF INDEPENDENT AUDITORS OPINION, AND COMPLEXITY OF OPERATIONS COMPANY FINANCIAL STATEMENTS REPORTING TIMELINESS

By

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This study aims to find empirical evidence about the factors that affect the timeliness of reporting the financial statements. As these factors are independent auditor's opinion and the complexity of the company's operations as an independent variable, while punctuality as the dependent variable.

The study was conducted on the manufacturing sector companies listed on the Indonesia Stock Exchange 2010-2013. Sampling was done by purposive sampling method and acquired 87 companies that meet the criteria in the study so that the observation data totaling 348 data. Tests carried out using logistic regression analysis with significance level of 5%.

The results showed that the complexity of the operation the company has a significant positive effect on the timeliness, while the independent auditor's opinion has no effect on punctuality.

Keywords: timeliness, the independent auditor's opinion, and the complexity of the operation Vendor.