

ABSTRACT

**ANALYSIS OF FACTORS AFFECTING PUBLICATION DELAYS
REPORT FINANCE IN BANKING COMPANIES LISTED
IN INDONESIA STOCK EXCHANGE 2008-2010**

BY

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This research aims to analyze the effect of firm size, profitability, capital adequacy ratio (CAR), public ownership, and the solvency of the delay in the publication of the financial statements on banking companies listed in Indonesia Stock Exchange. The sample consisted of 28 banking companies listed in Indonesia Stock Exchange (IDX) 2008-2010 were determined through a purposive sampling method. This research used multiple linear regression analysis model of panel data. Result of this research showed that the firm size, profitability, capital adequacy ratio (CAR), public ownership and solvency partially insignificant effect on the delay in the publication of the financial statements. F test results indicate that firm size, profitability, capital adequacy ratio (CAR), public ownership and solvency simultaneously significant effect on the delay in the publication of the financial statements.

Keywords: Audit Delay, Company Size, Profitability, Capital Adequacy Ratio (CAR), Public Ownership, and Solvency.