ABSTRACT

ANALYSIS OF FACTORS AFFECTING THE TIMELY SUBMISSION OF FINANCIAL STATEMENTS

(Empirical Study In Manufacturing Companies listed on the Indonesia Stock Exchange)

By

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The purpose of this research is to determine what factors have an influence in terms of timeliness submit financial statements to the public. The number of sample firms used in this research was 118 companies listed on the Indonesia Stock Exchange in 2011.

The method used to test the hypotheses is multiple linear regression. It is intended to determine the extent to which the variables associated with the other or with other variables. Variables used in this study include: size public accounting firm (KAP), the auditor's opinion and firm size (size).

The results showed that the test, the factors that affect the accuracy of financial reporting delay is measured by the size of the public accounting firm (KAP), while the other variable is the auditor's opinion and firm size (size) does not significantly affect the timeliness of financial reporting.

Key Words: Timeliness, Firm size, the auditor's opinion, the size of the company