

Title : The Influence Of Company Sizes, Industrial Types And Company Age Against Audit Report Lag In Property & Real Estate Sectors Companies Listed In Indonesia Stock Exchange (IDX) In 2014-2018

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ABSTRACT

This study aims to empirically examine the effect of company size, industry type, and age of the company on audit report lag. This analysis uses independent variables of company size, type of industry, and age of the company. The dependent variable is audit report lag.

The sample in this study was property and real estate sector companies listed on the Indonesia Stock Exchange (IDX) in 2014-2018. The sample is done by purposive sampling method. Data collection uses secondary data. Statistical methods using Multiple Linear Regression Analysis, by testing the hypothesis test statistical t.

The results of this study indicate that company size, industry type and company age have a significant simultaneous effect on audit report lag, company size has a significant positive effect on audit report lag, industry type has a significant negative effect on audit report lag, and company age has no effect on audit report lag.

Keyword : Company Size, Industry Type, Company Age, Audit Report Lag