

THE INFLUENCE OF DEBT PROPORTION, COMPANY AGE, AND LIQUIDITY TOWARD AUDIT REPORT LAG

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Abstract

This study is performed to examine the effect of Debt Proportion, Company Age, and Liquidity toward Audit Report Lag in go public companies listed on the Indonesia Stock Exchange which had a delay on delivering their audited financial statements period 2012. The population of this research is 52 go public companies which had a delay on delivering their audited financial statements period 2012. The data is obtained based on corporate finance reporting published. It is gained sample amount of 48 companies from 52 companies those are classified in go public companies which had a delay on delivering their audited financial statements. The analysis technique used here is multiple linear regression and hypothesis test using t-statistic and F-statistic with level of significance 5%. This research results that Debt Proportion, Company Age, and Liquidity are not significant to Audit Report Lag, either simultaneously or partial.

Keywords: Company Age, Debt Proportion, Liquidity.

**PENGARUH *DEBT PROPORTION*, UMUR PERUSAHAAN, DAN
LIKUIDITAS TERHADAP *AUDIT REPORT LAG***

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Abstrak

Penelitian ini dilakukan untuk menguji pengaruh variabel *Debt Proportion*, Umur Perusahaan, dan Likuiditas terhadap *Audit Report Lag* pada perusahaan *go public* yang terdaftar di BEI yang mengalami keterlambatan penyampaian laporan keuangan auditan pada periode 2012. Populasi dalam penelitian ini sejumlah 52 perusahaan *go public* yang mengalami keterlambatan penyampaian laporan keuangan auditan periode 2012. Data diperoleh dari laporan keuangan perusahaan yang dipublikasi. Diperoleh jumlah sampel sebanyak 48 perusahaan. Teknik analisis yang digunakan adalah regresi linear berganda dan uji hipotesis menggunakan t-statistik dan F-statistik dengan tingkat kepercayaan 5%. Hasil penelitian menunjukkan bahwa *Debt Proportion*, Umur Perusahaan, dan Likuiditas tidak berpengaruh signifikan terhadap *Audit Report Lag*, baik secara simultan maupun parsial.

Kata kunci: *Debt Proportion*, Likuiditas, Umur Perusahaan.