

ABSTRACT

The research aimed to examine the influence of audit opinion and audit opinion changes toward reporting delay. The new accountant standard, leverage, profitability, and unexpected earnings were employed as control variables. According to the research variables, then, it was developed some research hypothesis. First, the audit opinion has significant negative influence towards reporting delay. Second, the better audit opinion changes from previous year influence negatively towards reporting delay. Third, audit opinion changes influence positively towards reporting delay.

The sample of the research was 37 companies in the financial industry that were registered in Indonesian Stock Exchange period of 2009- 2013. The process of selecting sample used purposive sampling. Hypothesis examination technique used double regression.

The research result showed that audit opinion and audit opinion improvement did not influence significantly toward reporting delay. While, for the audit opinion deterioration had significant positive influence toward reporting delay. The regression of audit opinion was a bad news that will be received by the investors of the companies. The companies who received worse audit opinion from the previous year did reporting delay with a view to prevent the investor's reaction toward the bad news that was regression of audit opinion.

Keywords: reporting delay, audit opinion, audit opinion improvement, audit opinion deterioration.