

ABSTRACT

This study aims to determine whether the variable size of the company may moderate correlation between leverage against the delay in financial reporting. The population in this study are all companies listed in Indonesia Stock Exchange in 2015. The sample was selected using purposive sampling and obtained a total of 33 companies. Data analysis technique used is a simple linear analysis and multiple linear analysis test Moderate Regression Analysis (MRA) with SPSS version 17.0. The results showed that the size of the company is not able to moderate the relationship between leverage against delays in financial reporting .

Keywords: Leverage, company size, and delay in financial reporting