



The Association between selected company Attributes and Audit delay

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Timeliness is one of the important qualitative attributes of financial statement. Timeliness requires that information should be made available to financial statement users as rapidly as possible. It has been argued that the shorter the time between the end of the Accounting year and publication date. The more benefit can be derived from the Audited annual reports. The longer the period between year end and publication of the annual report the higher the chances that the information will be leaked to some interested users. The objectives of this study are to investigate the association between size, age, debt- equity ratio, profitability, audit opinion And audit delay. The sample comprises production company listed in Tehran stock Exchange during the period 1377-1385. The result of testing the hypotheses of the study proved to be significantly associated between Audit delay and size, age, debt- equity ratio, profitability and audit opinion.

Key word: Timeliness, company size, company age, Audit delay



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