



AUDIT PLANNING : DOES INDUSTRY DATA ANALYSIS AFFECT AUDIT TIMELINESS? STUDY ON INDONESIAN CAPITAL MARKET

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A B S T R A C T

Audit Planning Is An Important Phase In The Audit Process. Analytical procedures by comparing company data with industry data will help analyze any anomalies in the financial statements that will affect the timeliness of report submission. This study aims to look at the composition of company assets compared to industrial assets related to the timeliness of companies submitting financial statement information. The study was conducted on companies listed on the Indonesian stock exchange. The results of the study show that there is an influence between industrial asset analysis and the accuracy of reporting.

Keywords: *Audit Planing; Aset; Time Lines Reporting*