Abstract

Companies that have gone public in general will issue financial statements in accordance with a predetermined time. However, there are still some companies that experienced a delay in issuing the financial statements. Delay in issuing financial statements that have been audited by independent auditors is one indication that the company experienced a problem.

This study is to tested which factor determine audit report delay between company's size, reputation of accounting public firm and public shares on manufacturing company miscellaneous industry sector listed in Indonesia Stock Exchange period 2012-2016. The data used in this study was obtained from financial statement data.

The population in this study is manufacturing company miscellaneous industry sector listed in Indonesia Stock Exchange. Sample selection technique used is purposive sampling and acquired 36 companies with the 2012-2016 study period. Methods of data analysis in this research is panel data regression analysis using Eviews software version 9.0.

The results showed that simultaneous companys size, reputation of accounting public firm and public shares have an effect on audit report delay. While partially, companys size and public shares have an effect but reputation of accounting public firm has no effect.

Based on the results of the research that has been done the author hope this study can be a --- for those companies so they can issue their financial statments on time. For the investors they can invest in a bigger company. For auditors can be more have a well prepared so the audit process can be effective and efficient so the financial statments can be issue on time.

Keywords : *Audit Report Delay, Companys Size, Reputation of Accounting Public Firm, Publics Shares*