

## ABSTRACT

*The financial statements provide information that reflects the financial condition of a company for users of financial statements, especially investors. The relevance of the financial statements will affect the decision of the users of the report if presented accurately and on time. The timeliness of the presentation of financial statements can be seen from the companies audit delay period, ie the time difference between the date of the financial statements with the date of the auditor report is published.*

*In this study the independent variabels used are company size, profitability, solvency, age of company, ownership structure, and size of public accounting firm. Dependent variable in this research is audit delay.*

*This study aimed to determine the effect of the independent variabels firm size, profitability, solvency, age of company, ownership structure, and public accountant firm size of audit delay in manufacturing companies of consumer goods industry sector listed on Indonesia Stock Exchange (IDX).*

*Population in this research is manufacturing companies of consumer goods industry sector listed on Indonesia Stock Exchange period 2012-2015. the sample of this research is determined by purposive sampling method to get 8 companies as sample. The analysis method used is multiple linear regression analysis.*

*Based on the results of research firm size, profitability, solvency, age of company, ownership structure, and size of public accounting firm simultaneously significant effect on audit delay. Partially solvency only and age of company that influence to audit delay*

**Keywords:** *Company Size, Profitability, Solvency, Age of Company, Ownership Structure, Size of Public Accounting Firm, and Audit Delay.*