**ABSTRACK**

Paskalia Purwaningsih/34150002/2019/Influential Factors Against Audit Delay in Manufacturing Companies Listed in the Indonesia Stock Exchange in the periode of 2015- 2017 /Advisor: Dr. Camel Meiden, S.E., Ak., M.Sc., CA.

The auditor's financial statements are an indication of the reliability of the financial statements which are a guide for external users such as shareholders and lenders who rely to these financial statements to make business decisions. For capital markets that are growing and developing, the timeliness of financial reporting is a critical factor of audit reports and has an impact on whether the information contained in the report is useful for those who read financial statements or vice versa. This studyaims to determine the factors that influence the delay of audit reports which will then be referred to as audit delay in manufacturing companies listed on the Stock Exchange in 2015-2017.

The theories underlying this research include Signaling Theory and Agency Theory. Signaling Theory explains that information can be viewed as bad news or good news. When an information is bad news, there is a tendency for management to delay the announcement of that information. While Agency Theory explains that there is agency conflict in agent and principal relations, and can be either moral hazard or adverse selection. The higher the agency conflict that occurs, the audit delay tends to be longer.

The object of this research is the financial statements of manufacturing companies listed in the Indonesia Stock Exchange in the period 2015-2017. Sampling uses purposive sampling method totaling 120 observations from 40 companies as samples with several criteria.

The data analysis technique performed for testing is the regression coefficient conformity test. From the test it is known that data can be pooled. Then the classic assumption test is carried out where it is known that there is no classical assumption problem in this study. Then test the coefficient of determination which states that 17.1% audit delay variable is influenced by variables in the announcement of loss, audit quality, company size, and the size of the board of directors. The F test is also carried out and states that the model is feasible to use and all independent variables together influence audit delay. The results of the t test show that the loss announcement variable has a sig <0.05 with a positive beta coefficient, audit quality has sig <0.05 with a negative beta coefficient, the size of the company has a sig> 0.05 with a positive beta coefficient, and the size of the board has sig> 0.05 with positive beta coefficients.

The conclusion that can be drawn from the test results is that the announcement of the loss has a positive effect on audit delay, audit quality has a negative effect on audit delay, while the size of the company and the size of the board of directors do not affect audit delay in the sample.



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