

ABSTRACT

This study aims to determine the effect of firm size, growth, earnings management and audit opinion of the audit delay. Because in general companies that have gone public will publish financial reports in accordance with a predetermined time. However, there are still some companies experienced delays in issuing financial statements. This study uses quantitative data. The quantitative data in the form of audited financial statements in the year 2012-2014 manufacturing companies listed in Indonesia Stock Exchange. Determine the sample in this study using purposive sampling method, with a total of 195 samples obtained by the company. The proposed hypothesis was tested by multiple linear regression analysis. The results of this study variable size companies, growth companies, the audit opinion does not affect the audit delay. But earnings management variables affect the audit delay.

Keywords: *Audit Report Lag, Company Size, Company Growth, Earnings Management, Audit Opinion.*