

***EFFECT OF COMPANY SIZE, AUDIT FEES, AND AUDIT DELAYS  
ON FINANCIAL PERFORMANCE IN MANUFACTURING  
COMPANIES IN 2020***

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**ABSTRACT**

*The impact of the Covid-19 pandemic that hit Indonesia in 2020 affects various aspects, one of which is in the economic aspect. Economic conditions in Indonesia in the first quarter of 2020 only reached 2.97 percent when compared to the first quarter of 2019 economic conditions can reach 5.07 percent. In the midst of the economic growth crisis, KAP is required to produce quality audits in order to support performance in the company. This research aims to conduct an analysis of the effect of company size, audit fees, and audit delays on financial performance in manufacturing companies by 2020. The manufacturing sector is considered capable of restoring national economic conditions. The type of data used is secondary data in the form of annual reports of manufacturing companies listed on the Indonesia Stock Exchange in 2020. This study used multiple regressions. The results of this study showed that the Company's Size Variable had no effect on financial performance variables where the significance of 0.285 was greater than 0.05 and the value of the coefficient was 3.463E-13, audit fee variables had an effect on financial performance variables where the value of significance of 0.018 was smaller than 0.05 and coefficients by 1.183E-9, and audit delay variables had an effect on dependent variables i.e. financial performance where the value of significance amounted to 0.05. 0.021 is smaller than 0.05 and its coefficient is -5,989.*

**Keywords:** *Firm, Size, Audit Fee, Audit Delay, Financial Performance*