This research has a purpose to provide empirical evident about factors that affect the finalization of the financial statement. The examined factors on this research are firm size, profitability ratio, solvability ratio, liquidity ratio, firm age and extra ordinary items.

The samples consist of 124 firms from 2004 through 2006 and still listed. The statistic method used to test on the research hypothesis is multiple regression. The result show that factors that affect the finalization of the financial statement are firm size and solvability ratio, and the others factors like profitability ratio, liquidity ratio, firm age and extraordinary items not affect the finalization of the financial statement.