

## **ABSTRACT**

*The purpose of this study is to examine the impact of influence Public Accounting Firm (PAF) characteristic and company characteristic on audit report lag. The dependent variable that used in this study is audit report lag. Audit tenure, KAP size, company size, profitability used as an independent variable. The sample in this study consists of 346 financial companies that listed on Indonesia Stock Exchange in the period 2016-2017. The data that used in this study was secondary data and selected by using purposive sampling method. The technique of analysis used for examining the hypothesis was multiple regression analysis. Based the empirical results of this study show that audit tenure has negative significant influence on audit report lag. KAP size has positive significant influence on audit report lag. Company size has negative significant influence on audit report lag. Profitabilitas no has negative significant influence on audit report lag.*

*Keyword : Public Accounting Firm (PAF) Characteristic, Company Characteristic, Audit Report Lag, Non Bank Company, Indonesia Stock Exchange.*