

ABSTRACT

This study aims to obtain empirical evidence of the effect of investment opportunities, profitability, firm size, size of audit committee, and auditor opinion on audit report lag. Variables used in the examination are investment opportunities (PPEGT), profitability (ROA), firm size (SIZE), size of audit committee (KA) and auditor opinion (OA) as the independent variable, while the audit report lag as the dependent variable.

The populations in this study are manufacturing companies listed in the Indonesia Stock Exchange in the period 2017-2019. The sampling method used was purposive sampling method using criteria for determining the sample so that 314 sample companies were obtained for 3 years of observation (2017 - 2019). Data analysis method used is multiple linear regression method.

The results of this study indicates that profitability, size of audit committee, and auditor opinion have a negative significant effect on audit report lag, while investment opportunity and firm size have a negative and insignificant influence toward audit report lag.

Keywords: *investment opportunity, profitability, firm size, size of audit committee, auditor opinion, audit report lag.*