

## **ABSTRACT**

*The purpose of this research is to analyze the factors that affect audit report lag of financial reports to the manufacturing companies listed on the Indonesia Stock Exchange. The examined factors of this research corporate size, status firm audit, audit complexity, board size, audit committee, ownership dispersion and ownership concentration as the independent variable, while the audit report lag as the dependent variable.*

*The populations in this study are all manufacturing companies listed in the Indonesia Stock Exchange in the period 2011-2015. The sample consists of 746 companies listed in the Indonesia Stock Exchange (IDX) and submitted financial reports to Bapepam in the period 2011-2015. The data that was used in this research was secondary data and selected by using purposive sampling method. Model analysis using multiple linear regression analysis. Using the F-test to determine the effect of simultaneous between company characteristics and capital structure. Using t-test to examine the partial correlation of each independent variable on audit report lag.*

*Based on analytical results shows that variable size board and ownership concentration have significant influence toward audit report lag, but ownership concentration have different direction so ownership concentration unacceptable in the hypothesis. While variable corporate size, status firm audit, audit complexity, audit committee, ownership dispersion doesn't have significant influence toward audit report lag.*

*Keywords: audit report lag, corporate size, status firm audit, audit complexity, board size, audit committee, ownership dispersion and ownership concentration*