ABSTRACT

This study aims to find empirical evidence about the influence of the firm size, status of public accountant firm, complexity of company operations, profitability, and debt to equity ratio to audit report lag. Where many studies have found that firm size, public accounting firm status, complexity of company operations, profitability,and debt to equity ratio have an effect on audit report lag. However, there are research gaps where there are some differences in the results of research that states that these variables do not affect the audit report lag so it needs to be investigated further.

The population in this study is a manufacturing company listed on the Indonesia Stock Exchange during the period 2013-2015. Samples were chosen based on purposive sampling technique or with a certain criteria. This research uses regression analysis to test whether firm size, status of public accountant firm, complexity of company operations profitability, and debt to equity ratio have an effect on audit report lag.

The results showed that KAP status have a negative significant affect on the audit report lag and debt to equity ratio have a positive significant affect on the audit report lag. However, firm size, operating complexity, and profitability have no significant effect on audit report lag.

Keywords: ***Audit Report Lag, Firm Size, Status of Public Accountant Firm, Complexity of Company Operations, Profitability, and Debt to Equity Ratio.***