

## **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 are board independence, audit committee, size company, profitability, and solvability as the independent variable, while the audit report lag as the dependent variable.*

*The sample consists of 116 companies listed in the Indonesia Stock Exchange (IDX) and submitted financial reports to Bapepam in the period 2010-2013. 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 independent variabel and audit report lag. Using t-test to examine the partial correlation of each independent variable on audit report lag.*

*Based on analytical results shows that size company and profitability have negative and significant influence toward audit report lag, then solvability have positive and significant influence toward audit report lag, while board independence and audit committee doesn't have significant influence toward audit report lag.*

*Keywords: audit report lag, board independence, audit committee, size company, profitability, solvability*