

ABSTRACT

One of the qualitative characteristics attribute of financial statement reporting is relevant, that is manifestation can be seen from the timeliness of reporting. Timeliness could be judging from the audit report lag, which is the length of time from a company fiscal year end to the date of auditor's report. This research purposed to empirically examined the influence of auditor specialization industry, auditor's reputation (KAP), committee audit independence, and committee audit meeting toward audit report lag of the listed manufacture companies in Indonesia Stock Exchange.

Data used are secondary data, such as 182 annual report of manufacturing companies listed on Indonesia Stock Exchange in 2012-2013. Multiple regression conducted to prove the hypothesis, it begins with classic assumption test. This regression model used significance level at 5%.

Simultaneous significance test concluded that all independent variables together influences the dependent variable. Parameter significance tests results auditor specialization industry and auditor's reputation (KAP) that influence audit report lag.

Keywords: *audit report lag, factors which are influencing audit report lag*