

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 size company, board independence, audit committee size, audit committee expert, audit committee meets as the independent variable, and complexity operation as moderate variable, while the audit report lag as the dependent variable.

The sample consists of 308 companies listed in the Indonesia Stock Exchange (IDX) and submitted financial reports to Bapepam in the period 2012-2014. 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 board independence, audit committee size, audit committee expertize, and complexity operation have significant influence toward audit report lag, while variable size company and, audit committee meets doesn't have significant influence toward audit report lag.

Keywords: audit report lag, size company, board independence, audit committee size, audit committee expertize, audit committee meets, complexity operation