

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, ownership concentration, size company, auditor change, auditor type and auditor opinion 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 2011-2014. The sample consists of 542 companies listed in the Indonesia Stock Exchange (IDX) and submitted financial reports to Bapepam in the period 2011-2014. 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 ownership concentration and auditor type have significant influence toward audit report lag, while variable board independence, audit committee, size company, auditor change and auditor opinion doesn't have significant influence toward audit report lag.

Keywords: audit report lag, board independence, audit committee, ownership concentration, size company, auditor change, auditor type, auditor opinion.