

ABSTRACT

This research aims to determine the effect of leverage, company size, audit committee, characteristics of committee audit, number of company lines to the acceptance of Audit Report Lag with tenure of public Accounting Firm's as moderate variable.

The samples of this research are manufacture companies which listed on the Indonesia Stock Exchange (BEI) in 2014 to 2018. The samples used as many as 303 companies with a purposive sampling technique. The data which have already collected are processed with assumption test before hypothesis test. The analysis technique used is Moderated Regression Analysis (MRA). Software SPSS version 23 for windows is used to test in this research.

The result of this research before moderating show that company size, audit committee and characteristics of committee audit are significant influence on audit report lag. While leverage and number of company lines have no significant effect on the audit report lag. And then after moderating show that tenure of public Accounting Firm's is not moderating variable in the relationship leverage, company size, number of company lines and audit report lag. Tenure of public Accounting Firm's is independent (predictor) in relation to performance. whereas for audit committee and characteristics of committee audit show significant results and tenure KAP functions as Quasi Moderator which audit committee and characteristics of committee audit moderates the relationship between the independent variable and the dependent variable which is also an independent variable

Keywords: audit report lag, leverage, company size, audit committee, audit characteristics, number of company lines, tenure of public Accounting Firm's