# ABSTRACT

Felicya Franciska / 32150288 / 2019 / Factors Affecting the Audit Report Lag in Manufacturing Companies Listed in Indonesia Stock Exchange in the Period of 2015-2017 / Advisor : Yustina Triyani, Dra., M.M., M.Ak.

Presentation financial statement of information can be useful if presented accurately and on time when needed by users of financial statements. The value and timeliness of financial reporting are important factors for the use of financial statements. The accuracy of the publication of accounting information can be influenced by audit report lag. There are several factors that can cause the auditor difficulty in completing financial statements. Therefore, in this study will be examined what factors influence the audit report lag.

The theory used in this research is agency theory, signal theory, and compliance theory. Audit report lag is a range between the end of the fiscal year to the date stated in the auditor's signature. The theory will support independent variables to be tested to the research hypothesis. The hypothesis proposed in this study is that profitability and audit committees negatively affect audit report lag. Leverage has a positive effect on audit report lag. Audit opinion tends to negatively affect audit report lag. Company operational complexity tends to have a positive effect on audit report lag.

The object used in this research is manufacturing companies listed on the Indonesia Stock Exchange in 2015-2017. Based on the non probability sampling, with purposive sampling method, the sample obtained was 85 companies per year to obtain 255 observation data. The analysis process used in this research is descriptive test, coefficient similarity test, classic assumption test, test coefficient of determination, F test, and t test.

Based on the results of the similarity coefficient test (α= 5%), testing sample data can be combined and worthy of testing. Based on F test (α= 5%), the model is said to be feasible. While based on the t test (α= 5%), ROA = 0.0025, and KOMAU= 0.0005 have a significance value smaller than 5% so that it proves to affect the audit report lag. In addition, LEV= 0.343, OP= 0.1845, dan KOMP = 0.249 have a significance value greater than 5% so that it is not proven to affect audit report lag.

The results of this study can be concluded that profitability and audit committee has a negative effect on audit report lag. Leverage, audit opinion, and the complexity of the company's operations does not affect audit report lag.

*Keyword: audit report lag, profitability, leverage, audit opinion, complexity of the company's operations, audit committees*