**ABSTRACT**

Kevin Ismael Manaf Putra / 33150221/2019 / Moderation of Reputation of Public Accountant Firms on the Effect of Company Size, Profitability, Solvability and Audit Committee on Audit Report Lag ( Empirical Study on Manufacturing Companies Listed in Indonesia Stock Exchange Period 2015-2017 ) / Advisor: Rizka Indri Arfianti SE, Ak., MM, M.Ak.,

The company's performance can be assessed it has been good or not by looking at the performance of the financial statements issued each year. If the financial statements produce a positive value, then it can attract investors to invest their capital in the company. Every public company is obliged to submit its financial statements periodically to Bapepam no later than 120 days after the date of the annual financial report, this is based on the regulations of the Capital Market Supervisory Agency (Bapepam) No.X.K.6, KEP-431 / BL / 2012. The process of completing an audit by an auditor either in a Big Four or Non Big Four KAP indicates an influence in the financial statements. The purpose of this study was to determine the effect of company size, profitability, solvability and audit committee on audit report lag with the reputation of KAP as a moderating variable.

Audit Report Lag is the difference in the number of days from the closing date of the book to the date of signature in the independent auditor's report. The higher audit report lag can endanger the quality of financial reporting by not providing timely information to investors and can reduce the level of trust investors have to the market.

The sample for this study consisted of 47 manufacturing companies listed on the Indonesia Stock Exchange in the 2015-2017 Period. Sampling is measured by non-probability sampling techniques, using purposive sampling method. The analytical method used is descriptive statistical test, pooling test, classic assumption test, and hypothesis test. Data is processed using SPSS 20.

The results of the research from the F test show that all independent variables together have an influence on audit report lag. The results of the t test show that the hypothesis 2 (two) and 4 (four) are accepted because they have a sig / 2 value below α = 5% and have a direction of influence according to the frame of mind. Whereas, hypothesis 1 (one), 3 (Three), 5 (Five), 7 (Seven), 8 (Eight) are rejected because they have a sig / 2 value above α = 5%. And hypothesis 6 (six) is rejected because it has a sig / 2 value below α = 5% but has a direction of influence that is not in accordance with the frame of mind.

Based on the results of data analysis, profitability and audit committees enough evidence has a negative effect on audit report lag. And the reputation of KAP is able to weaken the influence of profitability on audit report lag. While firm size, solvability and moderation of KAP reputation on company size, solvability and audit committee there is insufficient evidence to influence audit report lag.