

ABSTRACT

This study aims to obtain empirical evidence that profitability (ROA) , solvency (DTA), firm size (TA), the age of the company, the audit opinion and reputation of public accounting firms lag effect on the audit report. Samples were done in the study amounted to 138 financial statements of companies listed on the Indonesia Stock Exchange year period from 2012 to 2014 were selected through random sampling method of the total population. This study uses multiple regression analysis.

The analysis showed that the age effect on the company's audit report lag . However profitability, solvency, company size, audit opinion and reputation of public accounting firms has no effect on audit report lag .

Keywords : Audit Report Lag, Profitability, Solvency, Company Size, Age Company, Audit Opinion and Reputation public accounting firms

ABSTRAKSI

Penelitian ini bertujuan untuk memperoleh bukti empiris bahwa profitabilitas (ROA), solvabilitas (DTA), ukuran perusahaan (TA), umur perusahaan, opini audit dan reputasi KAP berpengaruh terhadap *audit report lag*. Sampel yang dilakukan dalam penelitian berjumlah 138 laporan keuangan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode Tahun 2012-2014 yang dipilih melalui metode purposive sampling dari jumlah populasi. Penelitian ini menggunakan analisis regresi berganda.

Hasil analisis menunjukkan bahwa umur perusahaan berpengaruh terhadap *audit report lag*. Namun profitabilitas, solvabilitas, ukuran perusahaan, opini audit dan reputasi KAP tidak berpengaruh terhadap *audit report lag*.

Kata kunci : *Audit Report Lag*, Profitabilitas, Solvabilitas, Ukuran Perusahaan, Umur Perusahaan, Opini Audit, Dan Reputasi KAP