

## ABSTRAK

Tujuan dari penelitian ini adalah: (1) mengetahui dan menganalisis pengaruh ukuran perusahaan terhadap keterlambatan laporan audit; (2) mengetahui dan menganalisis pengaruh ukuran KAP terhadap *audit report lag* (3) mengetahui dan menganalisis pengaruh opini audit terhadap *audit report lag* (4) mengetahui dan menganalisis pengaruh *Debt to equity ratio* terhadap *audit report lag*; Penelitian ini menggunakan data sekunder dari 109 perusahaan manufaktur yang telah terdaftar di Bursa Efek Indonesia sebagai sampel sepanjang 2013,2014,2015. Data dianalisis dengan menggunakan regresi *multiple*. Hasil penelitian menunjukkan bahwa, (1) Ukuran perusahaan berpengaruh terhadap *audit report lag* (2) Proporsi hutang berpengaruh terhadap *audit report lag* (3) Ukuran KAP tidak berpengaruh signifikan terhadap *audit report lag* (4) Opini audit berpengaruh terhadap *audit report lag*.

Kunci : *Audit report lag*, ukuran perusahaan, ukuran KAP, opini audit, proporsi hutang (DER).

## ABSTRACT

*The aims of the research are : (1) to know and analyze the effect of company size to audit report lag; (2) to know and analyze the effect of public accountating size in audit report lag; (3) to know and analyze the effect of audit opinion toward audit report lag ; (4) to know and analyze the effect of debt to equity ratio toward audit report lag. This research used secondary data from 109 manufacture companies has registered in Bursa Efek Indonesia as the sample as long as 2013,2014,2015. The data was analyzed by used multple regression. The result of this research show that, (1) Company size significant effect toward audit report lag; (2) Debt to equity ratio significant effect toward audit report lag (3) Public accountating size had not influence signifikan effect toward audit report lag; (4) Audit opinion had signifikan toward audit report lag;*

*Keyword : audit report lag, company size, public accountant size, audit opinion, debt to equity ratio.*