

ABSTRACT

This research aims to examine the influence of profitability, solvability, and firm size to audit report lag. The population of this research was Manufacturing Company which listed on Bursa Efek Indonesia. The sample of this research was taken by using purposive sampling. The samples which fulfilled research criteria's as many as 90 samples. This research used double regression linear model to analyze the influence of profitability, solvability, and firm size to audit report lag. The result of this research in partially and simultaneously the profitability, solvability and firm size influenced audit report lag.

Keyword: profitability, solvability, firm size, audit report lag