

ABSTRACT

The purpose of this research is to analyze factors that affect audit report lag of the Indonesian public company's financial statement forwarding. The examined factors of this research are firm size, size of public accountant, solvability and Age of firm as independent variables while Audit Report lag as dependent variable.

The samples consist of 11 firms listed in Indonesian Stock Exchange (IDX) and sent the report on finance to Bapepam in the period years 2013-2015. The data that was used in this research was the secondary data and selected by using purposive sampling method. The analysis implement that was used was the analysis of logistic regression at level significance 5%.

The result of this research provides evidence Size of public accountant have influence on by significance to audit report lag of financial statement forwarding. However there is no evidence that firm size, solvability and age of firm have influence on timeliness of financial statement forwarding.

Key words: audit report la, firms size, solvability, size of public accountant, and age of firms