

ABSTRACT

The timeliness of financial statement issuance is closely related to the long period of the audit report. In conducting audits, a time span is needed for the publication of financial statements. This study aims to analyze the effect of total assets, solvency, auditor opinion, liquidity, KAP size, audit committee and industry classification on the audit report lag of manufacturing companies listed on the IDX for 2019-2021. The sampling method used in this study was purposive sampling. The total number of samples in this study was 329 observation data. The data used in this study were obtained from www.idx.co.id. Analyzed using multiple linear regression. The results showed that total assets negatively affect audit report lag, solvency, KAP size, audit committee and industry classification have a positive effect on audit report lag. Meanwhile, auditor opinion and liquidity do not negatively affect audit report lag.

Keywords: total assets, solvency, auditor's opinion, liquidity, KAP size, audit committee, industry classification, audit report lag, manufacturing.

