

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh independensi komite audit, *return on assets*, *debt to total assets*, *debt to equity ratio*, dan opini audit terhadap *audit report lag* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2011-2014. Total sampel yang digunakan 59 perusahaan. Sampel dalam penelitian dipilih dengan menggunakan metode *purposive sampling*. Metode analisa yang digunakan adalah analisis regresi berganda. Variabel yang diuji dalam penelitian ini terdiri dari independensi komite audit, *return on assets*, *debt to total assets*, *debt to equity ratio*, dan opini audit.

Berdasarkan analisis diperoleh hasil bahwa independensi komite audit dan *return on assets* memiliki pengaruh negatif signifikan terhadap *audit report lag*, sedangkan *debt to total assets*, *debt to equity ratio*, dan opini audit tidak memiliki pengaruh yang signifikan terhadap *audit report lag*.

Kata Kunci: *audit report lag*, independensi komite audit, *return on assets*, *debt to total asset*, *debt to equity ratio*, opini audit.

ABSTRACT

This study aimed to examine the effect of audit committee independence, return on assets, debt to total assets, debt to equity ratio, and the audit opinion of the audit report lag on manufacturing companies listed in Indonesia Stock Exchange 2011-2014 period. the number of samples used 59 companies. The samples were selected using purposive sampling method. The method of analysis used is multiple regression analysis. The variables tested in this study consisted of audit committee independence, return on assets, debt to total assets, debt to equity ratio, and the audit opinion.

Based on the analysis result that the independence of the audit committee and return on assets have a significantly negative effect on the audit report lag. While, debt to total assets, debt to equity ratio, and the audit opinion does not have a significant effect on the audit report lag.

Keywords: *audit report lag, the independence of the audit committee, return on assets, debt to total assets, debt to equity ratio, the audit opinion.*