ABSTRACT

Financial reporting for public company is an important thing, therefore, the financial reporting have to publish it real time. The delay of publishing financial report will decrease the value of the information. Audit report lag is time that auditor or accountant firm need to finish the audit report. In Indonesia there's a regulation about financial reporting for public company, according to the Capital Market Regulation No. KEP-346/BL/2011 *about submission of periodic financial statement of issuers or public companies which had been listed on Indonesia Stock Exchange that have to less than 90 days or 3 months after the ending of fiscal year.*

This research aimed to analyze the effect of Good Corporate Governance, size of company and audit opinion of audit report lag on mining companies which had been listed on Indonesia Stock Exchange in 2012-2014 either simultan or partial. Population on this research was the mining company which had been listed on Indonesia Stock Exchange in 2012-2014, and it used purposive sampling with the amount of 25 companies. The method on this research was using data panel with Fixed Effect Model which used the chow and the hausman tests.

According to this research finding, it concludes that there is a simultan effect of the Good Corporate Governance, size of company and audit opinion towards the audit report lag. Institutional ownership, independent commissioner, and size of firm have a partial effect of the audit report lag while, audit committee and opinion have no effect to the audit report lag.

Keywords: *good corporate governance, size of firm, audit opinion, and audit report lag.*