*ABSTRAC*

*Public company is obliged to submit annual financial report on time, so that the parties can take advantage of the financial statements in the decision to use it properly. The accuracy of financial reporting related to the duration of the audit process began closing the company in future accounting periods up to an external audit sign the results of the audit (audit report lag).*

*The objective of this research was measured to determine the effect of variable leverage, size company, audit quality and accounting result either simultaneously or partially to the variable audit report lag.*

*The type of this research is descriptive verification that is causality. The number of companies listed on the Indonesia Stock Exchange (BEI) over the period 2011-2015 were entered as the population register is a total of 143 companies. The sampling technique chosen is a kind of nonprobability sampling that is purposive sampling. Based on the sampling technique has done, only 110 companies were valid. Model analysis of the data in this research is using multiple regression analysis with SPSS V.22 software.*

*Based on the results of this research, it showed variable leverage, size company, audit quality and accounting result can explain or influence the dependent variable audit report lag 33.3%, while the remaining 66.7% influenced by other variables outside the research that is not included in this model.*

*Through partial test results obtained showed that the variables leverage did not significantly affect audit report lag. Size company variables have a significant effect on audit report lag negative direction. Audit quality variables have a significant effect on audit report lag positive direction and accounting result significant effect with the negative direction of the audit report lag.*

*Keywords: Leverage, Size Company, Audit Quality, Accounting Result, Audit Report Lag.*