

## ABSTRACT

*Financial reports are an important element that shows the results of management's accountability for the use of resources entrusted to them. Therefore, the timeliness of the submission of financial reports is very important for various parties, one of which is the investor, in making decisions in the future. The timeliness of financial reporting can be measured using an audit report lag. Audit report lag is the period of completion of the annual financial report audit from the closing date of the book until the auditor's report is signed. Trading, service and investment sector companies on the IDX are companies that annually have audit report lag cases that exceed the time limit specified in the regulations. Delays in financial reporting can reduce the value of information because the information needed for decision making is not available.*

*This study aims to determine how simultaneously or partially the effect of profitability, the complexity of company operations, and good corporate governance on audit report lag. The provisional hypothesis used in the study, partially profitability and good corporate governance have a negative effect on audit report lag. Meanwhile, the complexity of the company's operations has a positive effect on the audit report lag.*

*This research is a descriptive verification and causal research. The population in this study are trading, service, and investment companies listed on the Indonesia Stock Exchange in 2015-2019. The sampling selection used in this study was purposive sampling, which then obtained a sample of 270 samples. The method used is a quantitative method. The analysis technique used is descriptive statistics, panel data regression analysis, and hypothesis testing.*

*The results of this study indicate that simultaneously profitability, complexity of company operations, and good corporate governance have a negative effect on audit report lag. Partially, good corporate governance as a proxy for the size of the audit committee has a negative effect on audit report lag. Meanwhile, profitability, complexity of company operations, and good corporate governance as proxied by the size of the board of commissioners and independent commissioners have no effect on audit report lag.*

*This research is expected to increase knowledge and insight regarding the factors that affect audit report lag. For future researchers, it is expected to add other variables such as KAP size, audit quality, and auditor turnover. It is also hoped that the author will replace the object of research in other sectors.*

*Keywords: audit report lag, profitability, complexity of company operations, good corporate governance*