

ABSTRACT

Audit report lag is the number of days from the closing date of the company's year, which is December 31 until the date of signing the audited financial statements. Timeliness in submitting financial statements is seen from the closing date of the company's financial statements to the date of the independent auditor's report.

The independent variables of this study are profitability, firm size, leverage and audit opinion. While the dependent variable is audit report lag. This study was conducted to analyze the effect of profitability, firm size, leverage and audit opinion on audit report lag in infrastructure, utility and transportation companies. on the Indonesia Stock Exchange (IDX).

The population of this study are infrastructure, utility and transportation companies on the Indonesia Stock Exchange (IDX) for the 2016-2020 period. According to the type, this research is categorized as descriptive research. The technique sampling used in this research is non- probability sampling with purposive sampling method. Based on predetermined criteria, this study has a total of 70 observations which consist of 14 companies with a research period of five years. The analysis technique in this study is panel data regression analysis using eviews 11.

Based on the results of research profitability, firm size, leverage and audit opinion have a simultaneous effect on audit report lag. Partially, profitability, firm size, leverage have no effect on audit report lag. While the audit opinion has a negative effect on audit report lag.

Keywords: *profitability, firm size, leverage, audit opinion, audit report lag*