

ABSTRACT

THE INFLUENCE OF SUBSIDIARIES, AUDIT COMPLEXITY, AND INDEPENDENT AUDITOR'S OPINION ON AUDIT REPORT LAG (Empirical Study in Manufacturing Companies Listed on Indonesia Stock Exchange (IDX) 2011-2013 Period)

By

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The facts has shown several go public companies were still too late to publish their financial statements. That thing was caused their financial statements had to be audited first. The aim of this research is to examine empirically the influence of subsidiaries, audit complexity, and independent auditor's opinion on audit report lag in manufacturing companies listed on Indonesia Stock Exchange (IDX) in 2011-2013 period. This research samples are selected by purposive sampling method which result 174 samples of company. This analysis methods use classical test, multiple linear regression analysis, and hypothesis test. The results of this research show that go public manufacturing companies in Indonesia spent 81,77 days for audit process. Each independent variable, i.e. subsidiaries, audit complexity, and independent auditor's opinion, has significant negative influence on audit report lag. About 23,4% dependent variable varians (audit report lag) is able to be explained by this research model.

Keywords: audit report lag, subsidiaries, audit complexity, and independent auditor's opinion