

## **ABSTRACT**

*This study aims to identify and analyze the influence of the size of the audit committee, the proportion of independent board, the size of the company and the audit quality on audit report lag.*

*The population used in this study is a manufacturing company on chemical and basic industry sectors listed on the Indonesia Stock Exchange year period 2015-2017. The sample selection using purposive sampling method, the number of samples that match the criteria are as many as 60 samples. Statistical method used is multiple linear regression analysis.*

*The results of this study indicate that: (1) the size of the audit committee effect significantly on the audit report lag, (2) the proportion of independent board has no significant effect on the audit report lag, (3) the size of the company does not have a significant effect on audit report lag, and (4) the audit quality has no significant effect on audit report lag.*

*Keyword: audit committee, independent commissioners, size, audit quality, the audit report lag*