

## **ABSTRACT**

*Companies that have gone public in general will issue financial statements in accordance with a predetermined time. However, there are still some companies that experienced a delay in issuing the financial statements. Delay in issuing financial statements that have been audited by independent auditors is one indication that the company experienced a problem. The purpose of this study is to determine the effect of firm size, and profitability to audit report lag. This research uses quantitative data and qualitative data. Quantitative data is in the form of audited financial statements of LQ-45 companies in 2012-2015 listed on the Indonesia Stock Exchange and qualitative data that is in the form of a list of LQ-45 companies for the period 2012-2015 listed on the Indonesia Stock Exchange and independent auditor's report. To determine the sample in this study using purposive sampling method, with the total number of samples obtained are 17 companies. The results of this study indicate that firm size, and variavles profitability influence the audit report lag.*

**Keywords:** *Audit Report Lag, Company Size, and Profitability.*