

## ABSTRACT

The aim of this research is to examine the influence of audit complexity and corporate governance to the Audit Reporting Lag (ARL). Variables to represent audit complexity and corporate governance are the number of subsidiaries (NOS), the proportion of inventory and receivables in total assets (IRT), the number of independent member in Board of Commissioner (INDC), and the ownership concentration (CON). This research used 91 various companies listed in Indonesian Stock Exchange (IDX) during 2009-2011, selected using proportionate stratified random sampling method bringing total 273 entries to be tested. Proposed hypotheses were tested using multiple regression models.

The result shows that the average of audit reporting lag is 72 days, and all the variables are simultaneously influencing audit reporting lag. This means that both auditor-related variables and company-related variables are mutually influencing the length of audit. But individually, only the number of subsidiaries (NOS) and ownership concentration (CON) are proven in having significant influence to the audit reporting lag, while the proportion of inventory and receivables in total assets (IRT) and the number of independent member in Board of Commissioner (INDC) have no significant influence on audit reporting lag

**Keyword:** audit reporting lag, audit delay, audit complexity, corporate governance, number of subsidiaries, proportion of inventory and receivables in total assets, number of independent member in Board of Commissioner, ownership concentration.