This study was conducted to examine the effect of audit opinion variables, KAP size and audit switching on audit report lags in mining companies and state-owned enterprises which are registered at Indonesia Stock Exchange in 2014-2017. The population in this study were 42 mining companies and state-owned enterprises that had been listed on the Stock Exchange in 2014-2017. The results of this study indicate that Audit Opinion has a negative and significant effect on the Audit report lag, this is the same as the size of the KAP which negatively and significantly affects the audit report lag. While audit switching has a positive and significant effect on audit report lag.

Keywords: Audit Opinion, KAP Size, Switching Audit and audit report lag.