The research aims to analyse the effect of audit opinion and audit quality towards audit delay with audit report lag as the intervening variable partially on manufacture companies enlisted in Indonesia Stock Exchange during 2014-2017. The research population is 148 manufacture companies which were registered in Indonesia Stock Exchange in 2014-2017 and there are 83 companies which fulfil the criteria. Statistical testing and data processing are done by using WarpPLS 6.0. The result shows that: (1) audit opinion does not affect audit delay significantly, (2) audit opinion does not affect audit report lag significantly, (3) audit quality affects audit report lag significantly, (4) audit quality does not affect audit delay significantly, (5) audit opinion with audit report lag as the intervening variable does not significantly affect audit delay.

Keywords: Audit Opinion, Audit Quality, Audit Report Lag, Audit Delay.