# *ABSTRACT*

*Timeliness is a qualitative characteristic in financial reporting. If a financial report delayed financial reporting, the information in the financial statements will be lost relevance. The financial statements present economic phenomena in words and numbers. In order to be useful information, in addition to presenting the phenomena relevant, financial information must also be present precisely the phenomenon to be presented. In order to show the exact representation of the perfect, financial reporting information should be free of words directed and emphasized or otherwise manipulated to increase the probability that financial information will be received better or not by users.*

*This study aims to examine the influence of profitability, the effectiveness of the audit committee and the management of profit to International Financial Reporting Lead Time. Type This research uses comparative studies and data collection using purposive sampling method. Data obtained from secondary data financial statements 49 companies listed in BEI period of 2014, analysis of data using multiple regression models with SPSS version 19 for Windows.*

*The results of this study indicate that for the variable effectiveness of audit committees and profitability showed significant negative effect on Financial Reporting Lead Time. As for earnings management showed significant positive effect on Financial Reporting Lead Time.*

*Keywords: Lead Time Financial Reporting, Audit Committee Effectiveness, Profitability, Profit Management.*