

ABSTRAK

Tujuan penelitian ini untuk menguji pengaruh profitabilitas, solvabilitas, opini audit, komite audit dan independensi komite audit terhadap *audit report lag*. Populasi penelitian ini adalah perusahaan sektor industri barang dan konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2013-2017 yang berjumlah 14 perusahaan. Sampel diambil dengan teknik *purposive sampling*, berdasarkan kriteria yang ditetapkan diperoleh sampel sebanyak 70 data selama 5 tahun. Metode analisis data yang digunakan adalah model analisis regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa profitabilitas, opini audit, komite audit berpengaruh signifikan negatif terhadap *audit report lag* serta solvabilitas dan independensi komite audit berpengaruh signifikan positif terhadap *audit report lag*. Nilai adjusted R² sebesar 74,9% sedangkan sisanya yang berasal dari variabel luar dan yang tidak diajukan oleh peneliti sebesar 25,1%.

Kata kunci: *Audit Report Lag*, profitabilitas, solvabilitas, opini audit, komite audit dan independensi komite audit.

ABSTRACT

The purpose of this study was to examine the effect of profitability, solvency, audit opinion, audit committee and audit committee independence on audit report lag. The population of this study is companies in the goods and consumption industry sector which are listed on the Indonesia Stock Exchange (BEI) in 2013-2017, amounting to 14 companies. Samples were taken by using purposive sampling technique, based on the established criteria, 70 samples were obtained for 5 years. Data analysis method used is multiple linear regression analysis model.

The results of this study indicate that profitability, audit opinion, audit committee have a significant negative effect on audit report lag and the solvency and independence of the audit committee have a significant positive effect on audit report lag. The adjusted R² value is 74.9%, while the rest coming from external variables and those not submitted by researchers is 25.1%.

Keywords: Audit Report Lag, profitability, solvency, audit opinion, audit committee and audit committee independence.