ABSTRAK

Banyaknya perusahaan yang terlambat dalam penerbitan laporan keuangan auditan menandakan bahwa ketepatan waktu masih menjadi kendala yang cukup besar bagi perusahaan di Indonesia. Hal tersebut menjadikan alasan penelitian dengan menarik judul "Pengaruh Komite Audit, Komite Audit Independen, Profitabilitas, dan Ukuran Perusahaan Terhadap *Audit Report Lag* pada Perusahaan Manufaktur".

Jenis penelitian kuantitatif menggunakan data sekunder. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2016-2018 dengan sampel penelitian sebanyak 65 perusahaan manufaktur menggunakan metode *purposive sampling*. Teknik analisis data yang digunakan adalah analisis statistik deskriptif, uji asumsi klasik, uji hipotesis, dan uji kebaikan model dengan bantuan IBM SPSS versi 23.

Hasil uji asumsi klasik menunjukkan data yang digunakan berdistribusi normal dan tidak terjadi multikolinearitas, autokorelasi, dan heteroskedastisitas. Hasil uji regresi linear berganda memperoleh hasil persamaan regresi komite audit, profitabilitas, dan ukuran perusahaan mempunyai nilai negatif terhadap terhadap *audit report lag*. Sedangkan komite audit independen mempunyai nilai positif terhadap *audit report lag*. Uji F berpengaruh secara simultan. Uji t menunjukkan hasil bahwa variabel komite audit, komite audit independen, dan ukuran perusahaan tidak berpengaruh terhadap *audit report lag*. Sedangkan variabel profitabilitas berpengaruh secara signifikan dan negatif terhadap *audit report lag*.

Kata kunci: Komite Audit, Komite Audit Independen, Profitabilitas, Ukuran Perusahaan, dan *Audit Report Lag*

ABSTRACT

Many companies that are late in uploading audited financial statements indicates that timeliness is still a significant obstacle for companies in Indonesia. It makes the reason for the research by appealing to the title "The Effect of Audit Committee, Independent Audit Committee, Profitability, and Company Size on Audit Report Lag on Manufacturing Companies*".*

Quantitative research used secondary data. The population in this study were manufacturing companies registered in the period 2016-2018 with a research sample of 65 manufacturing companies using the purposive sampling method. Data analysis techniques used are descriptive statistical analysis, classic assumption test, hypothesis test, and model goodness test with using IBM SPSS version 23.

The classical assumption test results show that the data used are normally distributed and multicollinearity, autocorrelation, and heteroscedasticity do not occur. The results of multiple linear regression test obtained the regression equation of the audit committee, profitability, and company size have a negative value on audit report lag. While the independent audit committee has a positive value on audit report lag. F test has a simultaneous effect. T tests shows that audit committee, independent audit committee, and company size variables have no effect on audit report lag. While the profitability variable has a significant and negative effect on audit report lag.

Keywords*: Audit Committee, Independent Audit Committee, Profitability, Company Size, and Audit Report Lag*