

ABSTRACT

The purpose of this study was to examine the effect of the profitability, solvability, audit opinion, company age, and company size on audit report lag. The sample used is a manufacturing company listed on the Indonesia stock exchange from 2016 to 2018 which was collected through purposive sampling, hypothesis testing uses regression analysis techniques. In addition, the previous classical assumption test also included normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test. This study found that (1) Profitability has a negative effect on audit report lag, (2) Solvability ratio has a positive effect on audit report lag, (3) Audit opinion has a negative effect on audit report lag, (4) The age of the company does not influence audit report lag, and (5) Company size does not influence audit report lag.

Keywords: Audit report lag, Profitability, Solvability, Audit Opinion, Company Age, And Company Size.



ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, solvabilitas, opini audit, umur perusahaan, dan ukuran perusahaan terhadap *audit report lag*. Sampel yang digunakan adalah perusahaan manufaktur yang terdaftar dalam Bursa Efek Indonesia tahun 2016-2018 yang dikumpulkan melalui *purposive sampling*. Pengujian hipotesis menggunakan teknik analisis linear berganda. Selain itu sebelumnya juga dilakukan uji asumsi klasik yang meliputi uji normalitas, uji multikolinearitas, uji heterokedastisitas, dan uji autokorelasi. Penelitian ini menemukan bahwa (1) Profitabilitas berpengaruh negative terhadap audit report lag, (2) Solvabilitas berpengaruh positif terhadap audit report lag, (3) Opini Audit berpengaruh negative terhadap audit report lag, (4) Umur Perusahaan tidak berpengaruh terhadap audit report lag, dan (5) Ukuran Perusahaan tidak berpengaruh terhadap audit report lag.

Kata kunci: *Audit report lag*, Profitabilitas, Solvabilitas, Opini Audit, Umur Perusahaan, dan Ukuran Perusahaan.

