

ABSTRACT

This study intends to analyze the determinant of audit report lag. Audit report lag in this study is affected by profitability, solvability, liquidity, company size, audit firm size, and committee audit characteristic which is measured by audit committee independence, audit committee meeting, audit committee size, and audit committee expertise. The Population of this study is financial report of BUMN company listed in the Indonesian Stock Exchange 2014-2017. This study uses purposive sampling and based on these criteria, financial statements from 12 companies were collected. The study uses the multiple regressions for the analysis. The result showed that profitability, solvability, audit firm size, and audit committee size affect audit report lag positively. Company size, and audit committee expertise affect audit report lag negatively. Meanwhile liquidity, audit committee independence, audit committee meeting has no effect on audit report lag

Keywords: Audit report lag, profitability, solvability, liquidity, company size, audit firm size, and committee audit characteristic.

ABSTRAK

Penelitian ini bertujuan untuk menganalisis faktor-faktor yang mempengaruhi *audit report lag*, yaitu Profitabilitas, Solvabilitas, Likuiditas, Ukuran Perusahaan, Ukuran KAP serta Karakteristik Komite Audit. Komite audit yang diproksikan dengan *audit committee independence*, *audit committee meeting*, *audit committee size*, *audit committee expertise*. Populasi pada penelitian ini adalah perusahaan BUMN yang terdaftar pada Bursa Efek Indonesia tahun 2014–2017. Penelitian ini menggunakan purposive sampling dan berdasarkan kriteria tersebut didapatkan sampel sebanyak laporan keuangan dari 12 entitas. Analisis yang digunakan dalam penelitian ini adalah metode regresi linier berganda. Hasil penelitian menunjukkan bahwa profitabilitas, solvabilitas, ukuran KAP dan *audit committee size* terbukti berpengaruh positif terhadap *audit report lag*. Ukuran perusahaan, *audit committee expertise* berpengaruh negative. Sedangkan likuiditas, *audit committee independence*, *audit committee meeting* tidak berpengaruh terhadap *audit report lag*.

Kata kunci: *Audit report lag*, profitabilitas, solvabilitas, likuiditas, ukuran entitas, ukuran kap serta karakteristik komite audit.