

FACTORS INFLUENCING AUDIT REPORT LAG ON NON FINANCIAL COMPANIES IN INDONESIA STOCK EXCHANGE

ABSTRACT

The purpose of this research is to analyze empirically the influence of profitability, solvability, liquidity, company size, size of public accounting firm, board meeting, board committee expertise, audit committee financial expertise, audit committee meeting on audit report lag.

Samples of this research are the listed non financial companies in Indonesian Stock Exchange from 2016 to 2018. The samples are collected using purposive sampling method and there are 270 companies meet those criteria for samples. This research uses multiple regression method for data analysis.

The result of this research shows that solvability, liquidity, company size and board meeting influence audit report lag, the other independent variables of profitability, size of public accounting firm, board committee expertise, audit committee financial expertise, audit committee meeting do not have influence audit report lag.

Keywords: Audit Report Lag, Profitability, Solvability, Liquidity, Company Size, Size of Public Accounting Firm, Board Meeting, Board Committee Expertise, Audit Committee Financial Expertise, Audit Committee Meeting.

FAKTOR-FAKTOR YANG MEMENGARUHI AUDIT REPORT LAG PADA PERUSAHAAN NON KEUANGAN DI BURSA EFEK INDONESIA

ABSTRAK

Tujuan dari penelitian ini adalah untuk menganalisis secara empiris pengaruh *profitability, solvability, liquidity, company size, size of public accounting firm, board meeting, board committee expertise, audit committee financial expertise, audit committee meeting* terhadap *audit report lag*.

Sampel dari penelitian ini adalah perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia dari tahun 2016-2018. Teknik pengumpulan sampel menggunakan *purposive sampling method* dan terdapat 270 perusahaan yang memenuhi kriteria sampel. Penelitian ini menggunakan metode regresi berganda untuk menganalisis data.

Hasil penelitian ini menunjukkan bahwa *solvability, liquidity, company size* dan *board meeting* memengaruhi *audit report lag*. Variabel lainnya yaitu *profitability, size of public accounting firm, board committee expertise, audit committee financial expertise, audit committee meeting* tidak memiliki pengaruh terhadap *audit report lag*.

Kata Kunci: *Audit Report Lag, Profitability, Solvability, Liquidity, Company Size, Size of Public Accounting Firm, Board Meeting, Board Committee Expertise, Audit Committee Financial Expertise, Audit Committee Meeting.*