

THE INFLUENCE OF SOLVENCY, AUDIT COMMITTEE SIZE, AUDIT OPINION, AND THE REPUTATION OF A PUBLIC ACCOUNTANT FIRM ON AUDIT REPORT LAG

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Abstract

The purpose of the study is to analyze how the influence of Solvency, Audit Committee Size, Audit Opinion, and The Reputation of a Public Accountant Firm on Audit Report Lag. By using purposive sampling as a sample collection technique, 243 sample data were generated from 81 companies in the energy sector and transportation and logistics sector listed on the Indonesia Stock Exchange during the 2018-2020 period. Multiple linear regression analysis is a data analysis technique used with panel data regression using STATA 16 and a significance level of 5%. The results show that solvency has a positive effect on audit report lag and audit opinion has a negative effect on audit report lag. Meanwhile, the results also show that the audit committee size and the reputation of a public accountant firm have no effect on audit report lag. The ability of the independent variables and control variables used in this study were able to explain the audit report lag variable of 31.26%, so the other 68.74% were influenced by other factors.

Keywords: *Audit Report Lag, Solvency, Audit Committee Size, Audit Opinion, The Reputation of a Public Accountant Firm*

PENGARUH SOLVABILITAS, UKURAN KOMITE AUDIT, OPINI AUDIT, DAN REPUTASI KANTOR AKUNTAN PUBLIK TERHADAP *AUDIT REPORT LAG*

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Abstrak

Penelitian ini bertujuan untuk menganalisis bagaimana pengaruh Solvabilitas, Ukuran Komite Audit, Opini Audit, dan Reputasi Kantor Akuntan Publik terhadap *Audit Report Lag*. Dengan menggunakan *purposive sampling* sebagai teknik pengumpulan sampel, dihasilkannya 243 data sampel yang berasal dari 81 perusahaan sektor *energy* dan sektor *transportation and logistic* yang terdaftar di Bursa Efek Indonesia selama periode 2018-2020. Analisis regresi linier berganda merupakan teknik analisis data yang digunakan dengan regresi data panel menggunakan *software* STATA 16 dan tingkat signifikansi 5%. Hasil menunjukkan bahwa solvabilitas berpengaruh positif terhadap *audit report lag* serta opini audit memiliki pengaruh negatif terhadap *audit report lag*. Sementara itu, hasil juga menunjukkan bahwa ukuran komite audit dan reputasi kantor akuntan publik tidak berpengaruh terhadap *audit report lag*. Kemampuan variabel independen serta variabel kontrol yang digunakan dalam penelitian ini mampu menjelaskan variabel *audit report lag* sebesar 31,26%, sehingga 68,74% lainnya dipengaruhi oleh faktor-faktor lain.

Kata kunci: *Audit Report Lag*, Solvabilitas, Ukuran Komite Audit, Opini Audit, Reputasi Kantor Akuntan Publik