

THE EFFECT OF AUDIT COMMITTEE SIZE, SOLVENCY, AND AUDIT OPINION ON AUDIT REPORT LAG

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ABSTRACT

This study aims to analyze how the influence of Audit Committee Size, Solvency, and Audit Opinion on Audit Report Lag. By using purposive sampling as a sample collection technique, 324 sample data were generated from 108 property & real estate and energy sector companies 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 software and a significance level of 5%. The results show that the size of the audit committee has no effect on audit report lag. However, the results of solvency have a positive effect on audit report lag and audit opinion has a negative effect on audit report lag. The ability of the independent variable used in this study is able to explain the audit report lag variable of 11.65%, so that the other 88.35% is influenced by other factors.

Keywords: *Audit Report Lag, Audit Committee Size, Solvency, and Audit Opinion*

PENGARUH UKURAN KOMITE AUDIT, SOLVABILITAS, DAN OPINI AUDIT TERHADAP *AUDIT REPORT LAG*

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis bagaimana pengaruh Ukuran Komite Audit, Solvabilitas, dan Opini Audit terhadap *Audit Report Lag*. Dengan menggunakan purposive sampling sebagai teknik pengumpulan sampel, dihasilkannya 324 data sampel yang berasal dari 108 perusahaan sektor *property & real estate* dan sektor *energy* 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 ukuran komite audit tidak berpengaruh terhadap *audit report lag*. Namun, hasil dari solvabilitas berpengaruh positif terhadap *audit report lag* serta opini audit memiliki pengaruh negatif terhadap *audit report lag*. Kemampuan variabel independen yang digunakan dalam penelitian ini mampu menjelaskan variabel *audit report lag* sebesar 11,65%, sehingga 88,35% lainnya dipengaruhi oleh faktor-faktor lain.

Kata kunci: *Audit Report Lag*, Ukuran Komite Audit, Solvabilitas, dan Opini Audit