

The Influence of Firm Size, Profitability, and Solvency on Audit Report Lag

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Abstract

This study aims to analyze the influence of company size, profitability, and solvency on audit report lag. Through purposive sampling, a total of 163 samples were obtained from a total of 84 companies operating in the property and real estate sector which were listed on the Indonesia Stock Exchange in the 2019-2021 period. Multiple linear regression analysis in this study was carried out using IBM SPSS 26. This study yielded results that firm size did not have a significant effect on audit report lag, then profitability had a significant negative effect on audit report lag, while solvency also had a significant negative effect on audit report lag. Through the tests carried out, it is known that the independent variables in this study are able to explain 7.1% of the dependent variable, meaning the remaining percentage is being influenced by other factors outside this study.

Keywords : firm size, profitability, solvency, audit report lag.

Pengaruh Ukuran Perusahaan, Profitabilitas, dan Solvabilitas Terhadap *Audit Report Lag*

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Abstrak

Penelitian ini bertujuan guna menganalisis keberpengaruhannya dari ukuran perusahaan, profitabilitas, dan solvabilitas terhadap *audit report lag*. Melalui *purposive sampling* didapatkan sejumlah 163 sampel dari total 84 perusahaan yang beroperasi di sektor *properties* dan *real estate* yang listing di Bursa Efek Indonesia pada periode 2019-2021. Analisis regresi linear berganda pada penelitian ini dilaksanakan melalui IBM SPSS 26. Penelitian ini membuahkan hasil bahwa ukuran perusahaan tidak berpengaruh signifikan terhadap *audit report lag*, lalu profitabilitas berpengaruh signifikan negatif terhadap *audit report lag*, sedangkan solvabilitas berpengaruh signifikan negatif atas *audit report lag*. Melalui uji yang dilaksanakan, diketahui bahwa variabel independen pada penelitian ini mampu menjelaskan 7,1% atas variabel dependen, maka persentase sisanya merupakan pengaruh dari faktor-faktor lain.

Kata kunci : ukuran perusahaan, profitabilitas, solvabilitas, *audit report lag*.