

***THE EFFECT OF PROFITABILITY, SOLVABILITY, AND COMPANY'S
SIZE ON AUDIT REPORT LAG***

By Humaira Rania Budisisworo

ABSTRACT

The purpose of this study is to examine and analyze the effect of Profitability, Solvability, and Company Size on Audit Report Lag. By using a purposive sampling technique as a sample collection technique, 610 sample were generated from 122 manufacturing sector companies listed on the Indonesia Stock Exchange during the 2017 – 2021 period. Multiplier linier regression analysis is a data analysis technique used with panel data regression using STATA 16 software. The results showed that the profitability has a negative effect on audit report lag and company size has effect on audit report lag. However, solvability has no effect on audit report lag.

Keyword: *Audit Report Lag, Profitability, Solvability, and Company Size*

PENGARUH PROFITABILITAS, SOLVABILITAS, DAN UKURAN PERUSAHAAN TERHADAP *AUDIT REPORT LAG*

Oleh Humaira Rania Budisisworo

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis bagaimana pengaruh Profitabilitas, Solvabilitas, dan Ukuran Perusahaan terhadap *Audit Report Lag*. Dengan menggunakan teknik *purposive sampling* sebagai teknik pengumpulan sampel, dihasilkannya 610 data sampel yang berasal dari 122 perusahaan sektor manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2017 – 2021. Analisis regresi linier berganda merupakan teknik analisis data yang digunakan dengan regresi data panel menggunakan *software* STATA 16. Hasil menunjukkan bahwa profitabilitas berpengaruh negatif terhadap *audit report lag* serta ukuran perusahaan berpengaruh terhadap *audit report lag*. Namun, solvabilitas tidak berpengaruh terhadap *audit report lag*.

Kata kunci: *Audit Report Lag*, Profitabilitas, Solvabilitas, dan Ukuran Perusahaan