THE EFFECT OF COMPANY CHARACTERISTICS, AUDITOR CHARACTERISTICS, AND AUDIT OPINION TO AUDIT REPORT LAG

By Stephani Hizkia Samosir

Abstract

This research is a quantitative study which aims to determine the effect of the effectiveness of the audit committee, operational complexity, KAP reputation, audit tenure, and audit opinion to audit report lag. This research uses a population of all companies in all industries listed on the Indonesian Stock Exchange. The data samples were determined using purposive sampling method and obtained 564 samples from non-financial companies listed on the Indonesia Stock Exchange (BEI). Hypothesis testing in this study used Multiple Linear Regression Analysis with the STATA program. The results of this test show that (1) the effectiveness of the audit committee has a significant negative effect on audit report lag, (2) operational complexity has no significant effect on audit report lag, (3) KAP reputation has a significant negative effect on audit report lag, (4) audit tenure has no significant effect on audit report lag, (5) specialization industrial auditor has no significant effect but have a marginal influence ($\alpha = 10\%$) on audit report lag, (6) audit opinion has a significant negative effect on audit report lag,

Keywords: *the effectiveness of the audit committee, operational complexity, KAP reputation, audit tenure, audit opinion, and audit report lag.*

PENGARUH KARAKTERISTIK PERUSAHAAN, KARAKTERISTIK AUDITOR, DAN OPINI AUDIT TERHADAP *AUDIT REPORT LAG*

Oleh Stephani Hizkia Samosir

Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui pengaruh efektivitas komite audit, kompleksitas operasi perusahaan, reputasi KAP, audit tenure, *specialization industrial auditor*, dan opini audit terhadap *audit report lag*. Penelitian ini menggunakan populasi perusahaan sektor nonkeuangan yang terdaftar di Bursa Efek Indonesia. Pengambilan sampel dilakukan dengan metode *purposive sampling*, maka diperoleh 564 perusahaan di sektor nonkeuangan yang terdaftar di Bursa Efek Indonesia (BEI) sebagai sampel penelitian. Hipotesis dalam penelitian ini menggunakan Analisis Regresi Linear Berganda dengan program STATA. Hasil dari pengujian ini maka diperoleh bahwa (1) efektivitas komite audit memiliki pengaruh signifikan dan negatif terhadap *audit report lag*, (2) kompleksitas operasi perusahaan tidak berpengaruh signifikan terhadap *audit report lag*, (3) reputasi KAP memiliki pengaruh signifikan dan negatif terhadap *audit report lag*, (4) audit tenure tidak berpengaruh signifikan terhadap *audit report lag*, (5) *specialization industrial auditor* tidak berpengaruh signifikan tetapi memiliki pengaruh yang marjinal ($\alpha = 10\%$) terhadap *audit report lag*, (6) opini audit memiliki pengaruh signifikan dan negatif terhadap *audit report lag*.

Kata Kunci : efektivitas komite audit, kompleksitas operasi perusahaan, reputasi KAP, audit tenure, *specialization industrial auditor*, opini audit, dan *audit report lag*.