

**THE INFLUENCE OF AUDITOR'S OPINION, FINANCIAL LEVERAGE,
AND SIZE CPA FIRM TOWARD
AUDIT REPORT LAG**

By

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Abstract

This study is performed to examine the effect of Auditor's Opinion, Financial Leverage and Size CPA Firm toward the probability to Audit Report Lag in Consumer Goods Industry in Indonesian Stock Exchange over period 2010-2012. The population of this research is 35 Consumer Goods Industry companies listed on the Indonesia Stock Exchange over period 2010-2012. The data is obtained based on corporate finance reporting that at publication. It is gained sample amount of 28 companies from 35 companies those are classified in Consumer Goods Industry in Indonesian Stock Exchange. The analysis technique used here is multiple linear regression and hypothesis test using t-statistic and F-statistic with level of significance 5%. This research results that Financial Leverage gives significantly effect on Audit Report Lag. The other variables which is Auditor's Opinion and Size CPA Firm are not significant to Audit Report Lag. We suggest for investors in Indonesian Stock Exchange that paying attention others factor that regards Audit Report Lag because with those information they can make the best decision for their investment. On this research, Financial Leverage shows the most insfluencing variable toward Audit Report Lag on that is pointed out from point tcount is even greater instead of t-table and have significances as big as 0,019.

Keywords: Auditor's Opinion, Financial leverage and Size CPA Firm

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

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Abstrak

Penelitian ini dilakukan untuk menguji pengaruh variabel Opini Audit, Solvabilitas dan Ukuran KAP terhadap *Audit Report Lag* pada perusahaan industri barang konsumsi di Bursa Efek Indonesia periode 2010-2012. Populasi dalam penelitian ini sejumlah 35 perusahaan industri barang konsumsi di Bursa Efek Indonesia periode 2010-2012. Data diperoleh dari laporan keuangan perusahaan yang dipublikasi. Diperoleh jumlah sampel sebanyak 28 perusahaan. Teknik analisa yang digunakan adalah metode regresi linier berganda dan uji hipotesis menggunakan t-statistik serta F-statistik dengan tingkat kepercayaan 5%. Hasil penelitian menunjukkan bahwa Solvabilitas berpengaruh signifikan terhadap *Audit Report Lag*. Variabel lain dalam penelitian ini yaitu Opini Audit dan Ukuran KAP tidak berpengaruh signifikan terhadap *Audit Report Lag*. Kami menyarankan agar kepada investor di Bursa Efek Indonesia agar memperhatikan faktor lainnya yang mempengaruhi *Audit Report Lag* dalam membuat keputusan investasi mereka. Variabel Solvabilitas dalam penelitian ini merupakan variabel yang paling berpengaruh terhadap *Audit Report Lag* yang ditunjukkan dari nilai t-hitung lebih besar dari t-tabel dan mempunyai signifikansi sebesar 0,019.

Kata Kunci : Opini Audit, Solvabilitas, Ukuran KAP