

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, *good corporate governance*, *leverage*, dan *firm size* terhadap *audit report lag*. Profitabilitas diukur dengan *return on assets ratio* (ROA), *good corporate governance* diprosikan dengan ukuran komite audit, dewan komisaris, dan komisaris independen yang diprosikan dengan perbandingan jumlah komisaris independen dengan seluruh anggota dewan, *leverage* diukur dengan *debt to assets ratio* (DAR), dan *firm size* diukur dengan logaritma natural total aset, sedangkan *audit report lag* diukur dengan selisih tanggal laporan keuangan tahunan dengan laporan keuangan auditor independen.

Jenis penelitian ini adalah penelitian kuantitatif. Sampel dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling*, yaitu pemilihan sampel dengan kriteria-kriteria yang telah ditentukan. Berdasarkan metode *purposive sampling* tersebut didapatkan 31 perusahaan sektor *property and real estate* yang terdaftar di Bursa Efek Indonesia selama tahun 2015-2018 sehingga diperoleh sebanyak 124 data. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan menggunakan program SPSS versi 21.

Hasil penelitian menunjukkan bahwa profitabilitas dan dewan komisaris berpengaruh negatif signifikan terhadap *audit report lag*, dan *leverage* berpengaruh positif signifikan terhadap *audit report lag*. Sedangkan komite audit, komisaris independen, serta *firm size* tidak berpengaruh terhadap *audit report lag*.

Kata kunci: Profitabilitas, Good Corporate Governance, Leverage, Firm Size, Audit Report Lag

ABSTRACT

This research aimed to examine the effect of profitability, good corporate governance, leverage, and firm size on the audit report lag. While, profitability was measured by Return on Asset Ratio (ROA), good corporate governance was referred to audit committee size, board of commissioners, and independent commissioners which was referred to comparison of number of independent directors with all board members, leverage is measured by the Debt to Asset Ratio (DAR), and firm size was measured by natural logarithm of total asset. Meanwhile, audit report lag was measured by the difference between the date of annual financial statement and independent auditor's financial statement.

The research was quantitative. Moreover, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with, there were 31 Property and Real Estate companies which were listed on Indonesia Stock Exchange 2015-2018. So, there was 124 data totally. Furthermore, the data analysis technique used multiple linier regression with SPSS 21.

The research result concluded profitability and board of commissioners had negative and significant effect on the audit report lag. Nevertheless, leverage had positive and significant effect on the audit report lag. On the other hand, audit committee, independent commissioners, and firm size did not affect the audit report lag.

Keywords: *Profitability, Good Corporate Governance, Leverage, Firm Size, Audit Report Lag*