

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, keahlian komite audit, independensi komite audit, rapat komite audit, dan jumlah anggota komite audit terhadap *audit lag report* pada perusahaan BUMN yang terdaftar di Bursa Efek Indonesia.

Penelitian ini menggunakan analisis regresi linier berganda dimana profitabilitas, keahlian komite audit, independensi komite audit, rapat komite audit dan jumlah anggota komite audit sebagai variabel bebas, dan *audit lag report* sebagai variabel terikat. Metode pengambilan sampel dalam penelitian ini menggunakan teknik *purposive sampling* yang merupakan tipe pemilihan sampel sesuai dengan pertimbangan tertentu. Data yang digunakan dalam penelitian ini diambil dari laporan keuangan dan kinerja keuangan perusahaan BUMN yang terdaftar di Bursa Efek Indonesia pada tahun 2017 sampai 2020. Sampel pada penelitian diperoleh 48 data pengamatan.

Hasil pengujian menunjukkan bahwa variabel profitabilitas berpengaruh terhadap variabel *audit report lag*, sedangkan variabel keahlian komite audit, independensi komite audit, rapat komite audit dan jumlah anggota komite audit tidak berpengaruh terhadap *audit report lag*.

**Kata Kunci:** Profitabilitas, Karakteristik Komite Audit, dan *Audit Report Lag*



## ABSTRACT

*This research aimed to find out the effect of profitability, skills of audit committee, audit committee independence, audit committee meeting, and number of audit committee members on audit lag report of BUMN companies which were listed on Indonesia Stock Exchange.*

*The data analysis technique used multiple linear regression. Moreover, the independent variables were namely, profitability, skills of audit committee, audit committee independence, audit committee meeting, and number of audit committee members. Meanwhile, the dependent variable was the audit lag report. Furthermore, the data collection technique used purposive sampling, in which the sample was based on criteria given. The data were taken from companies' financial statements and BUMN financial performance, which were listed on Indonesia Stock Exchange during 2017-2020. In addition the research sample used 48 observation data.*

*The research result concluded that profitability had effect on audit report lag. On the other hand, skills of audit committee, audit committee independence, audit committee meeting, and number of audit committee members did not affect the audit report lag.*

**Keywords:** Profitability, Characteristics of Audit Committee, Audit Report Lag



I certify that this translation is true and accurate, Prepared by a professional translator. This translation is provided on this day 08/07/22

M. Faisal, S.Pd., M.Pd

STIESIA Language Center  
Menur Pumpungan 30 Surabaya 60118, Indonesia