

ABSTRAK

Penelitian ini memiliki tujuan untuk mengetahui pengaruh reputasi KAP, *audit fee*, *audit report lag* dan komite audit terhadap ketepatan waktu penyampaian laporan keuangan tahunan pada perusahaan sektor properti yang terdaftar di Bursa Efek Indonesia (BEI).

Jenis penelitian ini adalah penelitian kuantitatif. Populasi pada penelitian ini adalah perusahaan sektor properti yang terdaftar di Bursa Efek Indonesia. Sampel pada penelitian ini diperoleh dengan menggunakan metode *purposive sampling*, yaitu menggunakan kriteria tertentu untuk pemilihan sampel. Berdasarkan metode *purposive sampling*, diperoleh sebanyak 313 jumlah data laporan keuangan tahunan perusahaan properti yang terdaftar di Bursa Efek Indonesia selama tahun 2017 – 2021. Metode analisis data yang digunakan adalah analisis regresi logistik dengan menggunakan alat bantu statistika berupa aplikasi SPSS (Statistical Product and Service Solution).

Hasil penelitian menunjukkan bahwa variabel *audit report lag* berpengaruh negatif terhadap ketepatan waktu penyampaian laporan keuangan tahunan perusahaan sektor properti. Sedangkan variabel *audit fee*, reputasi KAP dan komite audit tidak berpengaruh terhadap ketepatan waktu penyampaian laporan keuangan tahunan perusahaan sektor properti.

Kata kunci: Reputasi KAP, *Audit Fee*, *Audit Report Lag*, Komite Audit, Ketepatan Waktu Penyampaian Laporan Keuangan.

ABSTRACT

This research aimed to find out the effect of KAP reputation, audit fee, audit report lag, and audit committee on the time preciseness of the annual financial statements submission at Property companies listed on the Indonesia Stock Exchange (IDX).

The research was quantitative. Furthermore, the population was Property companies listed on the Indonesia Stock Exchange. The data collection technique used purposive sampling, in which the sample was based on the criteria given. In line with that, there were 313 data in the annual financial statements of Property companies listed on IDX during 2017-2021. Moreover, the data analysis technique used logistic regression with SPSS (Statistical Product and Service Solution).

The result indicated that audit report lag had a negative effect on the time preciseness of submission of the company's annual financial statements at Property companies. On the other hand, audit fee, KAP reputation as well as audit committee did not affect the time preciseness of submission of the company's annual financial statements at Property companies.

Keywords: *KAP Reputation, Audit Fee, Audit Report Lag, Audit Committee, Time Preciseness of the Annual Financial Statements Submission*

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