

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh 1. Ukuran Komite terhadap *Audit Report Lag*, 2. Solvabilitas terhadap *Audit Report Lag*, 3. Profitabilitas terhadap *Audit Report Lag*, 4. Ukuran Komite Audit, Solvabilitas, dan Profitabilitas secara simultan terhadap *Audit Report Lag* dan 5. untuk mengetahui apakah *Audit Tenur* mampu memoderasi secara simultan Ukuran Komite Audit, Solvabilitas, Profitabilitas terhadap *Audit Report Lag* pada perusahaan *Food & Beverages* yang terdaftar di Bursa Efek Indonesia tahun 2012 s.d. 2016. Teknik pengambilan sampel pada penelitian ini dilakukan dengan menggunakan metode *Purposive Sampling*. Penelitian ini menggunakan teknik analisis data Regresi Linear Berganda dan *Moderated Regression Analysis* dengan jumlah sampel sebanyak 12 perusahaan *Food & Beverages* yang terdaftar di Bursa Efek Indonesia dengan periode pengamatan selama 5 tahun yaitu tahun 2012 sampai dengan 2016, sehingga total pengamatan menjadi 60 sampel. Hasil penelitian menunjukkan bahwa secara parsial 1. Ukuran Komite Audit berpengaruh negatif terhadap *Audit Report Lag*, 2. Solvabilitas berpengaruh negatif terhadap *Audit Report Lag*, 3. Profitabilitas berpengaruh negatif terhadap *Audit Report Lag*, 4. Ukuran Komite Audit, Solvabilitas, dan Profitabilitas secara simultan berpengaruh terhadap *Audit Report Lag*, 5. *Audit Tenur* tidak mampu memoderasi hubungan antara Ukuran Komite Audit, Solvabilitas, dan Profitabilitas terhadap *Audit Report Lag*.

Kata Kunci : Ukuran Komite Audit, Solvabilitas, Profitabilitas, *Audit Tenur*, *Audit Report Lag*.

ABSTRACT

This study aims to determine influence of 1. the Size of Audit Comitte to the Audit Report Lag, 2. the Solvability to the Audit Report Lag, 3. the Profitability to the Audit Report Lag, 4. the Size of Audit Comitte, the Solvability, the Profitability silmultaneously Profitability to the Audit Report Lag, and 5. to determine whether the Audit tenure moderated the relationship between the Size of Audit Comitte, the Solvability, and the Profitability to the Audit Report Lag on Food & Beverages Companies listed in the Indonesia Stock Exchange 2012 until 2016 period. The sampling techniques used is Purposive Sampling methode. This study uses data analysis techniques multiple Lenear Analisys and Moderated Regression Analysis with a total sample of 12 Food & Beverages Companies listed in the Indonesia Stock Exchange with the observation period 2012 until 2016, so the total of observation to 60 samples. The results showed that partially 1. the Size of Audit Comitte negatively effect on the Audit Report Lag, 2. the Solvability negatively effect on the Audit Report Lag, 3. the Profitability negatively effect on the Audit Report Lag, 4. the Size of Audit Comitte, the Solvability, the Profitability silmultaneously effect Profitability to the Audit Report Lag, 5 the Audit tenure is not able to moderated the relationship between the Size of Audit Comitte, the Solvability, and the Profitability to the Audit Report

Keywords : *The Size of Audit Comitte, Solvability, Profitability, Audit Tenur, Audit Report Lag.*