

ABSTRACT

Title : *The Comparison Effect of profitability, leverage and firm size on audit report lag in food and beverage & property and real estate sector which are listed in Indonesia Stock Exchange in the period 2013 – 2017.*

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Study Program : Accounting

This study aimed to analyze the effect of profitability, leverage and firm size on audit report lag in food and beverage & property and real estate sector which are listed in Indonesia Stock Exchange in the period 2013 – 2017. Profitability measured by return on asset ratio, leverage measured by debt to equity ratio, firm size measured by total assets and audit report lag measured by the time between a company's fiscal year-end and the date of the auditor's report. The method used is purposive sampling and cluster sampling. The samples used is a 65 sample of food and beverage sector from the total population 74 and 190 sample of property and real estate from the total population 223. This study used is secondary data from the financial statements and annual reports. Data analysis method used is multiple linear regression analysis. The results show for food and beverage sector, profitability does have significant effect on audit report lag, leverage and firm size does not have significant effect on audit report lag. On property and real estate sector, profitability and firm size does have significant effect on audit report lag and leverage does not have significant effect on audit report lag. Simultaneously both show the same result, the independent variabel (ROA, DER , and Firm Size) significant effect on dependent variable (audit report lag).

Keywords: *profitability, leverage, firm size, audit report lag*