

ABSTRAK

Judul : Pengaruh Profitabilitas, Ukuran Perusahaan dan Opini Audit terhadap *Audit Report Lag*. Pada Industri Manufaktur *Food and Beverage* yang terdaftar di Bursa Efek Indonesia Periode 2014 sampai dengan Tahun 2018.

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Program Studi : Akuntansi

Pengaruh profitabilitas, ukuran perusahaan dan opini audit terhadap praktik *audit report lag* pada perusahaan manufaktur *food and beverage* yang terdaftar di Bursa Efek Indonesia periode 2014-2018 (dibimbing oleh Ibu Sri Handayani SE, MM, M. Ak, CPMA).

Penelitian ini bertujuan untuk melihat pengaruh profitabilitas, ukuran perusahaan dan opini audit terhadap praktik *audit report lag* pada perusahaan industri manufaktur *food and beverage* yang terdaftar di Bursa Efek Indonesia periode 2014-2018 yang berjumlah 90 perusahaan. Profitabilitas diukur dengan return on assets, ukuran perusahaan diukur dengan Ln total asset, Opini audit diukur dengan *dummy* sedangkan audit report lag diukur dengan tanggal lapor audit dikurangi tanggal lapor keuangan.

Metode yang digunakan adalah sampling jenuh. Jenis data adalah data sekunder yang bersumber dari laporan keuangan tahunan perusahaan. Teknik analisis data yang dilakukan adalah deskriptif statistik. Populasi data dalam penelitian ini adalah semua perusahaan industri manufaktur *food and beverage* yang terdaftar dalam Bursa Efek Indonesia (BEI) periode tahun 2014-2018 sejumlah 90 perusahaan dan sampel sejumlah 18 perusahaan.

Hasil penelitian menunjukkan bahwa secara parsial profitabilitas dan opini audit berpengaruh signifikan negatif terhadap *audit report lag*. Sedangkan ukuran perusahaan tidak berpengaruh terhadap *audit report lag*. Secara simultan profitabilitas, ukuran perusahaan dan opini audit memiliki pengaruh yang signifikan terhadap *audit report lag*.

Kata kunci : Profitabilitas, Ukuran Perusahaan, Opini Audit, Audit Report Lag.

ABSTRACT

Title : Effect of Profitability, Company Size and Audit Opinion on Lag audit Reports. In the Food and Beverage Manufacturing Industry which is listed on the Indonesia Stock Exchange for the period of 2014 to 2018.

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Study program: Accounting

Effect of profitability, company size and audit opinion on the practice of audit lag reports on food and beverage manufacturing companies listed on the Indonesia Stock Exchange in the 2014-2018 period (supervised by Ms. Sri Handayani SE, MM, M. Ak, CPMA).

This study aims to look at the effect of profitability, company size and audit opinion on the practice of audit lag reports on food and beverage manufacturing companies listed on the Indonesia Stock Exchange in the 2014-2018 period that produced 90 companies. Profitability is obtained by returning assets, company size is obtained by Ln total assets, audit opinion is received with a dummy while the audit report lags with the audit report date taken on the financial report date.

The method used is saturation sampling. This type of data is secondary data sourced from the company's annual financial statements. The data analysis technique used is descriptive statistics. The population of data in this study are all food and beverage industry companies listed on the Indonesia Stock Exchange (IDX) for the period 2014-2018 as many as 90 companies and the sample is 18 companies.

The results showed that partial, profitability and audit opinion had a significant negative effect on audit lag reports. While company size does not focus on audit reports, lag. Simultaneously profitability, company size and audit opinion have a significant influence on audit lag reports.

Keywords: Profitability, Company Size, Opinion Audit, Lag Audit Report.