

ABSTRAK

Puspa Triana. Pengaruh Ukuran Kantor Akuntan Publik, Pelaporan Laba/Rugi, Profitabilitas, dan Ukuran Perusahaan terhadap *Audit Report Lag* (Studi empiris pada Industri *Property* dan *Real Estate* yang terdaftar di Bursa Efek Indonesia Periode 2012-2015) (dibimbing oleh Ibu Retno Suliati, Akt, MM)

Penelitian ini bertujuan untuk menganalisis pengaruh ukuran kantor akuntan publik, pelaporan laba/rugi, profitabilitas, dan ukuran perusahaan terhadap *audit report lag* (Studi empiris pada Industri *Property* dan *Real Estate* yang terdaftar di Bursa Efek Indonesia Periode 2012-2015). Ukuran kap diukur menggunakan variabel *dummy* berdasarkan kap yang berafiliasi dengan *big four* diberi nilai 1 dan yang berafiliasi dengan *non big four* diberi nilai 0, pelaporan laba/rugi diukur dengan variabel *dummy* dengan perusahaan rugi diberi nilai 1 dan perusahaan laba diberi nilai 0, profitabilitas diukur dari *return on assets ratio*, dan ukuran perusahaan diukur dari total aset, sedangkan *audit report lag* diukur dari tanggal penutupan tahun buku sampai dengan tanggal diterbitkannya laporan auditor independen.

Metode yang digunakan adalah purposive sampling. Jumlah sampel yang digunakan dalam penelitian ini adalah 124 data perusahaan *Property* dan *Real Estate* yang terdaftar di Bursa Efek Indonesia dari total populasi sebanyak 179 perusahaan. Jenis data adalah data sekunder yang bersumber dari laporan keuangan dan laporan tahunan. Metode analisis data yang digunakan adalah analisis regresi linear berganda.

Hasil pengujian hipotesis menunjukkan bahwa secara seimultan, ukuran kantor akuntan publik, pelaporan laba/rugi, profitabilitas, dan ukuran perusahaan berpengaruh signifikan terhadap *audit report lag*. Secara parsial, ukuran kantor akuntan publik, pelaporan laba/rugi, dan profitabilitas berpengaruh signifikan terhadap *audit report lag*, sedangkan ukuran perusahaan tidak memiliki pengaruh yang signifikan terhadap *audit report lag*.

Kata kunci: Ukuran Kantor Akuntan Publik, Pelaporan Laba/Rugi, Profitabilitas, Ukuran Perusahaan, *Audit Report Lag*.

ABSTRACT

Puspa Triana. Effect of Size of Public Accounting Firm, Reports Profit / Loss, Profitability and Size of the Company's Audit Report Lag (Empirical Studies on Industrial Property and Real Estate listed on the Indonesia Stock Exchange Period 2012-2015) (guided by Ms. Retno Suliati, Akt, MM).

This study aimed to analyze the influence of the size of the public accountant's office, reporting profit / loss, profitability, and the size of the company to the audit report lag (Empirical Studies on Industrial Property and Real Estate listed on the Indonesia Stock Exchange Period 2012-2015). The size of the hood measured using vaiabel dummy based on the bonnet which is affiliated with the big four rated 1 and affiliated non big four rated 0, reporting net income / loss is measured by a dummy variable with the company's losses rated 1 and company profits were given a value of 0, profitability measured of return on assets ratio, and the size of the firm measured by total assets, while the audit report lag measured from the date of closing of the financial year until the date of publication of the independent auditor.

The method used is purposive sampling. The samples used in this study were 124 corporate data Property and Real Estate listed on the Indonesia Stock Exchange on the total population of 179 companies. This type of data is secondary data obtained from the financial statements and annual reports. Data analysis method used is multiple linear regression analysis.

Results of testing the hypothesis shows that seimultan, the size of the public accountant's office, reporting profit / loss, profitability, and company size significantly influence audit report lag. Partially, the size of the public accountant's office, reporting net income / loss and profitability significantly influence the audit report lag, while the size of the company does not have a significant effect on audit report lag.

Keywords: Public Accounting Firm Size, Reporting Profit / Loss, Profitability, Company Size, Audit Report Lag.