

ABSTRAK

Perusahaan dalam melakukan kegiatan usaha akan membuat laporan untuk memberikan informasi mengenai posisi keuangan, kinerja keuangan, dan arus kas entitas. Laporan keuangan tahunan wajib disampaikan kepada Bapepam dan LK dan diumumkan kepada masyarakat paling lambat pada akhir bulan ketiga setelah tanggal laporan keuangan. Penelitian dengan judul “Pengaruh Profitabilitas, Solvabilitas dan Reputasi Kantor Akuntan Publik (KAP) Terhadap *Audit Report Lag*”, memiliki rumusan masalah apakah profitabilitas, solvabilitas, dan reputasi kantor akuntan publik (KAP) berpengaruh terhadap *audit report lag*. Tujuan penelitian ini adalah untuk menguji secara empiris pengaruh profitabilitas, solvabilitas, dan reputasi kantor akuntan publik (KAP) terhadap *audit report lag*.

Jenis penelitian ini adalah penelitian asosiatif. Populasi dalam penelitian ini adalah seluruh perusahaan yang terdaftar di Bursa Efek Indonesia tahun 2016 sampai 2018. Pengambilan sampel menggunakan teknik *purposive sampling*. Jumlah sampel yang digunakan sebesar 53. Sumber data yang digunakan adalah data sekunder yang diperoleh dari website Bursa Efek Indonesia dan website perusahaan. Data akan dianalisa dengan menggunakan uji statistik deskriptif, uji asumsi klasik dan regresi linear berganda.

Berdasarkan analisis data yang dilakukan, diperoleh kesimpulan bahwa profitabilitas berpengaruh negatif terhadap *audit report lag*, solvabilitas tidak berpengaruh terhadap *audit report lag*, dan reputasi kantor akuntan publik tidak berpengaruh terhadap *audit report lag*.

Kata kunci: *Audit report lag*, Profitabilitas, Solvabilitas, Reputasi Kantor Akuntan Publik (KAP)

ABSTRACT

In running the business, a company will keep a report in order to inform the financial position and the cash flow of the entity. The annual financial report should be submitted to the Supervising Body of Capital Market and Financial Institution (*Bapepam-LK, Badan Pengawas Pasar Modal dan Lembaga Keuangan*) and should be announced to the public not later than the end of the third month after the acceptance data of the financial report. With regards to the statement, the present study with the title “The Influence of Profitability, Solvability, and Reputation of the Public Accounting Firm on the Audit Report Lag” proposes the following problem formulation: How is the influence of profitability, solvability, and reputation of the public accounting firm on the audit report lag? Thus, the objective of the study is to empirically test the influence of profitability, solvability, and reputation of the public accounting firm on the audit report lag.

The study itself was an associative research and the population in the study was all of the companies that had been enlisted in the Indonesian Stock Exchange from 2016 until 2018. Then, the samples in the study were gathered by using the purposive sampling technique and the final number of the sample was 53 items. Furthermore, the data sources that had been the reference in the study were the secondary data from the website of the Indonesian Stock Exchange and the website of the sampled companies. The data that had been gathered were analysed by using the descriptive statistics test, the classical assumption test, and the multiple linear regression test.

Based on the results of the data analysis that has been performed, it can be concluded that: (1) the profitability has negative influence on the audit report lag; (2) the solvability does not have influence on the audit report lag; and (3) the reputation of public accounting firm does not have influence on the audit report lag.

Keyword : Audit report lag, Profitability, Solvability, Reputation of Public Accounting Firm