

**PENGARUH REPUTASI AUDITOR, PROFITABILITAS, SOLVABILITAS, UMUR
PERUSAHAAN, DAN LABA RUGI OPERASI TERHADAP
*AUDIT REPORT LAG***

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh reputasi auditor, profitabilitas, solvabilitas, umur perusahaan dan laba rugi operasi terhadap *audit report lag*. Penelitian ini menggunakan perusahaan manufaktur yang terdaftar di bursa efek indonesia tahun 2012 sampai 2014. Diseleksi dengan metode *purposive sampling*. Analisis yang digunakan adalah regresi linier berganda. Hasil dalam penelitian ini menunjukkan bahwa reputasi auditor dan solvabilitas berpengaruh terhadap *audit report lag*. Namun variabel profitabilitas, umur perusahaan dan laba rugi operasi tidak berpengaruh terhadap *audit report lag*.

Kata kunci: Reputasi auditor, profitabilitas, solvabilitas, umur perusahaan, laba ruugi operasi, *audit report lag*.

ABSTRACT

This research is aimed to analyze influence of auditor reputation, profitability, solvability, company's age and loss and profit operating towards report lag audit. This research used manufacture company listed in indonesian stock exchange on year 2012 until 2014. Selected by using purpose sampling method. The analysis used is a linier regression analysis. The result of this research shows that variabel auditor reputation and solvability have impact on audit report lag. But variable profitability, company's age, loss and profit operations have no influence on audit report lag.

Keywords: Auditor reputation, profitability, solvability, age of company, operations loss and profit, *audit report lag*.