

ABSTRACT

Research is aimed to know the influence of its modest profitability , the solvability, the size of the company, the liquidity and the size of hood of against an audit report lag. The object of this research is property and real estate companies listed of the Indonesia Stock Exchange in 2016-2018. This research was conducted using a sample of 34 selected companies listed on the Indonesia Stock Exchange. Determination of the sample using a purposive sampling method with criteria determined by researchers using a casual relationship design. Therefore, the analysis of the data used is statistical analysis in the form of logistic regression test.

The result showed that the variable the size of the company significantly influential against the audit report lag. While the variable Profitability, company's solvency, liquidity, and the size of the hood no effect significantly to the audit report lag.

Keywords: Profitability, Solvability, the size of the company, Liquidity and the size of the hood of and audit report lag.



ABSTRAK

Penelitian ini untuk mengetahui pengaruh Profitabilitas, Solvabilitas, Ukuran Perusahaan, Likuiditas dan Ukuran Kantor Akuntan Publik terhadap *Audit Report Lag*. Objek penelitian ini adalah perusahaan subsektor Property and Real Estate yang terdaftar di Bursa Efek Indonesia pada tahun 2016-2018. Penelitian ini dilakukan menggunakan sampel sebanyak 34 perusahaan terpilih yang terdaftar di Bursa Efek Indonesia. Penentuan sampel menggunakan metode *purposive sampling* dan kriteria yang telah ditentukan peneliti menggunakan desain hubungan kausal. Karena itu, analisis data yang digunakan adalah analisis statistik dalam bentuk uji regresi logistik.

Hasil penelitian menunjukkan bahwa variabel ukuran perusahaan berpengaruh secara signifikan terhadap *audit report lag*. Sedangkan variabel profitabilitas, solvabilitas, likuiditas, dan ukuran kantor akuntan publik tidak berpengaruh secara signifikan terhadap *audit report lag*.

Kata kunci : Profitabilitas, Solvabilitas, Ukuran Perusahaan, Likuiditas Dan Ukuran Kantor Akuntan Publik Dan *Audit Report Lag*.

