

ABSTRAK

Ketepatan waktu penyampaian laporan keuangan audit perusahaan publik merupakan salah satu ukuran bagi pemilik perusahaan, masyarakat khususnya investor guna pengambilan keputusan. Oleh karena itu, penelitian ini dilakukan untuk mengetahui secara jelas dan melihat hubungan yang lebih spesifik mengenai pengaruh variabel ukuran perusahaan, profitabilitas, solvabilitas, dan ukuran KAP yang mempengaruhi probabilitas *Abnormal Audit Report Lag*.

Penelitian ini menggunakan data sekunder berupa laporan keuangan dan laporan auditor independen yang diperoleh dari Bursa Efek Indonesia periode 2018-2020 pada perusahaan *Consumer Goods Industry*, sampel pada penelitian ini berjumlah seluruhnya sebanyak 167, metode analisis data penelitian ini menggunakan analisis regresi logistik multinomial dengan menggunakan software SPSS 27.

Hasil penelitian ini membuktikan bahwa Ukuran Perusahaan berpengaruh positif signifikan terhadap *abnormal Audit Report Lag Normal* dan Ukuran KAP berpengaruh negatif signifikan terhadap *Audit Report Lag Fast*. Sedangkan, Profitabilitas, dan Solvabilitas tidak berpengaruh signifikan terhadap probabilitas *Abnormal Audit Report Lag*.

Kata kunci: Ukuran perusahaan, profitabilitas, solvabilitas, Ukuran KAP, dan *Abnormal Audit Report Lag*

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ABSTRACT

Timeliness in submitting audited financial statements of public companies is one of the measurement for owner of the company and public, especially for investors in making decision. Therefore, this study was conducted to know clearly and see a more specific about relationship between the influence of variable company size, profitability, solvency, and Public Accountant size that affect probability Abnormal Audit Report Lag.

This study is using secondary data in the form of financial statements and independent auditor reports obtained from the Indonesia Stock Exchange for Consumer Goods Industry companies in 2018-2020 period, the sample in this study is amounted to a total of 167, this research data analysis method uses multinomial logistic regression analysis using SPSS 27 software.

The results of this study prove that Company Size has a significant positive effect on abnormal Audit Report Lag Normal and KAP Size has a significant negative effect on Audit Report Lag Fast. Meanwhile, Profitability and Solvency have no significant effect on the probability of Abnormal Audit Report Lag.

Keywords: *Company size, profitability, solvency, KAP Size, and Abnormal Audit Report Lag*



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