

ABSTRAK

Riset ini bermaksud untuk meneliti Pengaruh Pengaruh *Return On Assets (ROA)*, *Pandemic Covid-19*, *Auditor Switching*, dan Ukuran KAP terhadap *Audit Report Lag*. Penelitian ini dilakukan menggunakan data sekunder dari perusahaan manufaktur sub sektor Transportasi yang terdaftar di Bursa Efek Indonesia (BEI), periode data yang akan dianalisa adalah lima tahun yaitu dari tahun 2016-2020. Populasi dalam penelitian ini perusahaan perusahaan Sub Sektor Transportasi yang terdaftar di Bursa Efek Indonesia dengan jangka waktu 5 tahun yakni tahun 2016-2020. Sedangkan sampelnya berupa perusahaan tergolong kedalam jenis industri transportasi yang memiliki laporan keuangan lengkap dan konsisten dalam kurun waktu tahun 2016 - 2020, maka jumlah sampel adalah 60 pengamatan. Sedangkan alat analisis yang digunakan adalah menggunakan *Statistical Package the Social Science (SPSS)*. Hasil riset menyatakan bahwa *Return On Assets (ROA)*, *Pandemic Covid-19*, *Auditor Switching*, dan Ukuran KAP terhadap *Audit Report Lag*. Sedangkan pengujian secara simultan menunjukkan bahwa variabel *Return On Assets (ROA)*, *Pandemic Covid-19*, *Auditor Switching*, dan Ukuran KAP terhadap *Audit Report Lag*. Lalu, *Return On Assets (ROA)* berpengaruh signifikan terhadap *Audit Report Lag*, *Pandemic Covid-19* berpengaruh signifikan terhadap *Audit Report Lag*, *Auditor Switching* berpengaruh signifikan terhadap *Audit Report Lag*, serta Ukuran KAP berpengaruh signifikan terhadap *Audit Report Lag*.

Kata Kunci: *Return On Assets (ROA)*, *Pandemic Covid-19*, *Auditor Switching*, dan Ukuran KAP, *Audit Report Lag*.

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ABSTRACT

This research intends to examine the Effect of Return On Assets (ROA), Pandemic Covid-19, Auditor Switching, dan Ukuran KAP on Audit Report Lag. This research was conducted using secondary data from manufacturing companies in the trade sub-sector listed on the Indonesia Stock Exchange (BEI), the data period to be analyzed is five years, namely from 2016-2020. The population in this study were Transportation Sector companies listed on the Indonesia Stock Exchange with a period of 5 years, namely 2016-2020. While the sample is a company belonging to the type of trading industry that has complete and consistent financial reports from 2016 to 2020, the sample size is 60 observations. While the analytical tool used is to use the Statistical Package the Social Science (SPSS). The research result states that the Return On Assets (X1), Pandemic Covid-19 (X2), Auditor Switching (X3) and Ukuran KAP (X4) have a significant effect on Audit Report Lag. Meanwhile, simultaneous testing shows that the variable Return On Assets (X1), Pandemic Covid-19 (X2), Auditor Switching (X3) and Ukuran KAP (X4) simultaneously affect the Audit Report Lag. Then, Return On Assets (ROA) have a significant affect on the the Audit Report Lag, Pandemic Covid-19 have a significant affect on the the Audit Report Lag, Auditor Switching have a significant affect on the the Audit Report Lag, and Ukuran KAP have a significant affect on the the Audit Report Lag.

Keywords: Return On Assets (ROA), Pandemic Covid-19, Auditor Switching, dan Ukuran KAP, Audit Report Lag



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