

INTISARI

Penelitian ini bertujuan untuk menyelidiki dan membuktikan secara empiris pengaruh ukuran dewan komisaris, ukuran direksi, ukuran komite audit, reputasi auditor, dan opini audit terhadap *audit report lag* (ARL). Penelitian ini menggunakan metode kuantitatif dengan data sekunder sebagai sumber data. Berdasarkan *purposive sampling*, sampel penelitian ini sebanyak 201 laporan keuangan auditan perusahaan properti dan *real estate* yang terdaftar di Bursa Efek Indonesia tahun 2020 hingga 2022. Hasil penelitian membuktikan bahwa ukuran dewan komisaris, ukuran direksi, dan opini audit berpengaruh negatif signifikan terhadap ARL. Artinya, makin banyak ukuran dewan komisaris dan ukuran direksi maka makin singkat ARL yang terjadi. Begitu pun pada opini audit, perusahaan yang memperoleh opini WTP (wajar tanpa pengecualian) cenderung menunjukkan ARL yang makin singkat. Ukuran komite audit terbukti berpengaruh positif terhadap ARL. Artinya, makin banyak ukuran komite audit maka makin lama ARL yang terjadi. Sedangkan, reputasi auditor tidak memiliki pengaruh yang signifikan terhadap ARL. Artinya, reputasi auditor tidak dapat dikatakan sebagai faktor yang memengaruhi panjang pendeknya ARL perusahaan properti dan *real estate* tahun 2020–2022.

Kata kunci: *audit report lag*, opini audit, ukuran dewan komisaris, ukuran direksi, ukuran komite audit.

ABSTRACT

This research aims to investigate and prove empirically the influences of the size of the board of commissioners, size of the board of directors, size of the audit committee, auditor reputation, and audit opinion on audit report lag (ARL). This research used quantitative methods using secondary data as a data source. Based on purposive sampling, the research sample was 201 audited financial reports of property and real estate companies listed on the Indonesia Stock Exchange from 2020 to 2022. The research results proved that the size of the board of commissioners, the size of the board of directors, and audit opinion had a significant negative effect on ARL. This meant that the greater the size of the board of commissioners and the size of the board of directors, the shorter the ARL would be. Likewise in audit opinions, companies that obtained unqualified opinions tended to show shorter ARLs. Audit committee size was proven to have a positive effect on ARL. This meant that the larger the size of the audit committee, the longer the ARL would occur. Meanwhile, auditor reputation did not have a significant influence on ARL. This meant that the auditor's reputation could not be stated as a factor that influenced the length and short of ARL for property and real estate companies in 2020-2022.

Keywords: *audit report lag, audit opinion, size of board of directors, size of board of commissioners, size of audit committee.*