

ABSTRAK

Ketepatanwaktuan pelaporan keuangan merupakan pertimbangan penting bagi pengguna dalam pengambilan keputusan. Lamanya waktu penyelesaian audit laporan keuangan (*audit report lag*) merupakan faktor utama yang mempengaruhi ketepatanwaktuan pelaporan keuangan. Penelitian ini menguji 6 variabel independen yang diduga mempengaruhi *audit report lag* pada suatu perusahaan. Variabel-variabel tersebut adalah tipe auditor, pergantian auditor, ukuran perusahaan, profitabilitas perusahaan, jumlah anggota komite audit dan jumlah rapat komite audit. Metode yang digunakan untuk menguji hubungan variabel tersebut adalah regresi linier berganda. Dengan menggunakan 28 perusahaan sektor properti yang terdaftar di Bursa Efek Indonesia selama periode 2010-2013, hasil yang diperoleh adalah tipe auditor berpengaruh positif terhadap *audit report lag*, profitabilitas berpengaruh negatif terhadap *audit report lag*, dan jumlah anggota komite audit berpengaruh negatif terhadap *audit report lag*. Selain itu, variabel pergantian auditor, ukuran perusahaan dan jumlah rapat komite audit tidak berpengaruh secara signifikan *audit report lag*.

Kata kunci: *audit report lag*, *audit delay*, tipe auditor, pergantian auditor, ukuran perusahaan, profitabilitas, komite audit

ABSTRACT

Timeliness of financial reporting provides for considerable information to help users in decision making. The duration to complete the audit process upon financial statements (audit report lag) remains effectively the main factor affecting the timeliness of financial reporting. This study tested six main hypotheses using six independent variables expected to affect the audit report lag in a company. These variables consist of the type of auditor, auditor switch, firm size, profitability, the number of audit committee members and the number of audit committee meetings. As a method used in this analysis, we use multiple linear regression. By using 28 real estate companies listed on the Indonesia Stock Exchange during the period 2010-2013; the results suggest that the type of auditor has positive relationship with the audit report lag. Besides, that profitability negatively relates with the audit report lag. Similarly, the number of audit committee members negatively associates with the audit report lag. Furthermore, as for the variable auditor switch, company size and the number of audit committee meetings are found not significantly associated with the audit report lag.

Keywords: audit report lag, audit delay, the type of auditor, auditor switch, company size, profitability, the audit committee