

## ABSTRAK

**Khayrisha, NIM 7173220018. Pengaruh Komisaris Independen, Kompleksitas Operasi, Profitabilitas, Dan Ukuran KAP Terhadap *Audit Report Lag* Pada Perusahaan Manufaktur Di Bursa Efek Indonesia Periode 2018-2020. Skripsi, Program Studi Akuntansi, Jurusan Akuntansi, Fakultas Ekonomi Universitas Negeri Medan 2022.**

Permasalahan dalam penelitian ini adalah ketepatan waktu dalam menyampaikan laporan keuangan masih menjadi kendala dalam mempublikasikan laporan keuangan. Tujuan penelitian ini untuk mengetahui pengaruh komisaris independen, kompleksitas operasi, profitabilitas, dan ukuran kantor akuntan publik terhadap *audit report lag* pada perusahaan manufaktur di Bursa Efek Indonesia periode 2018-2020.

Jenis penelitian ini adalah penelitian kuantitatif. Populasi penelitian ini adalah perusahaan manufaktur di Bursa Efek Indonesia periode 2018-2020. Pengambilan sampel menggunakan teknik *purposive sampling*. Jumlah sampel yang digunakan dalam penelitian ini adalah 168 data sampel. Teknik pengumpulan data dalam penelitian ini adalah metode dokumentasi dan observasi. Teknik analisis data dalam penelitian ini adalah analisis statistik deskriptif, analisis regresi data panel, uji asumsi klasik, dan uji hipotesis.

Hasil penelitian secara parsial menunjukkan bahwa (1) Komisaris Independen tidak berpengaruh terhadap *audit report lag*, terbukti nilai signifikansi sebesar  $0,1757 > \alpha = 0,05$ . (2) Kompleksitas Operasi tidak berpengaruh terhadap *audit report lag*, terbukti nilai signifikansi sebesar  $0,5112 > \alpha = 0,05$ . (3) Profitabilitas berpengaruh signifikan secara negatif terhadap *audit report lag*, terbukti nilai signifikansi sebesar  $0,0158 < \alpha = 0,05$ . (4) Ukuran kantor akuntan publik berpengaruh signifikan secara negatif terhadap *audit report lag*, terbukti nilai signifikansi sebesar  $0,0084 < \alpha = 0,05$ . Dan (5) Komisaris Independen, Kompleksitas Operasi, Profitabilitas, dan Ukuran Kantor Akuntan Publik berpengaruh signifikan secara simultan terhadap *audit report lag*, terbukti nilai signifikansi sebesar  $0,000231 < \alpha = 0,05$ .

**Kata Kunci : Komisaris Independen, Kompleksitas Operasi, Profitabilitas, Ukuran KAP, *Audit Report Lag***

## ABSTRACT

**Khayrisha, NIM 7173220018. The Influence of Independent Commissioners, Operational Complexity, Profitability, and Size of Public Accounting Firms on *Audit Report Lag* in Manufacturing Companies on the Indonesia Stock Exchange in the 2018 to 2020 Period. Thesis, Accounting Study Program, Department of Accounting, Faculty of Economics, Universitas Negeri Medan 2022.**

The problem in this research is the timeliness in submitting financial statements is still an obstacle in publishing financial statements. The purpose of this research is to determine the effect of independent commissioners, operating complexity, profitability, and size of public accounting firms on *audit report lag* in manufacturing companies on the Indonesia Stock Exchange in the 2018 to 2020 period.

This type of research is quantitative research. The population of this research is the manufacturing companies on the Indonesia Stock Exchange for the 2018 to 2020 period. The sampling of this research uses *the purposive sampling technique*. The number of samples used in this study is 168 sample data. The data collection technique in this research is the method of documentation and observation. The data analysis technique in this research is descriptive statistical analysis, panel data regression analysis, classical assumption test, and hypothesis testing.

The results of this research partially show that (1) The Independent Commissioner does not affect *audit report lag*, proven that the significance value is  $0.1757 > \alpha = 0.05$ . (2) Operational complexity does not affect *audit report lag*, proven that the significance value is  $0.5112 > \alpha = 0.05$ . (3) Profitability has a significant negative effect on *audit report lag*, proven that the significance value is  $0.0158 < \alpha = 0.05$ . (4) The Size of The Public Accounting Firm has a significant negative effect on *audit report lag*, proven that the significance value is  $0.0084 < \alpha = 0.05$ . And (5) Independent Commissioner, Operational Complexity, Profitability, and Size of Public Accountant Firm have a significant simultaneous effect on *audit report lag*, proven that the significance value is  $0.000231 < \alpha = 0.05$ .

**Keywords : Independent Commissioners, Operational Complexity, Profitability, Size of Public Accountant Firm, *Audit Report Lag***