

ABSTRAK

Rifatuz Zahra Matondang, NIM 7173520053, Pengaruh *Company Size* dan Profitabilitas Terhadap *Audit Report Lag* Dengan Komite Audit Sebagai Variabel Moderating (Studi Empiris pada Perusahaan Manufaktur Di Bursa Efek Indonesia Tahun 2017-2019), Skripsi, Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2021.

Audit Report Lag merupakan rentang waktu atau lamanya penyelesaian audit dari penutupan tahun buku sampai dengan tanggal penyelesaian laporan audit. Publikasi laporan keuangan tanpa diikuti dengan ketepatan waktu akan mengurangi relevansi laporan keuangan itu sendiri. Banyaknya factor yang mendasari terjadinya *Audit Report Lag* pada perusahaan manufaktur dan beberapa factor yang mempengaruhi adalah *Company Size* dan Profitabilitas.

Penelitian ini bertujuan untuk membuktikan secara empiris mengenai pengaruh *Company Size* dan Profitabilitas serta pengaruh moderasi komite audit terhadap hubungan antara *Company Size* dan Profitabilitas terhadap *Audit Report Lag*. Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur di Bursa Efek Indonesia selama masa pengamatan tahun 2017-2019. Metode sample yang digunakan yaitu *purposive sampling*. Berdasarkan hasil metode *purposive sampling*, sampel yang diperoleh sebanyak 58 perusahaan pada periode 2017-2019 sehingga diperoleh 174 data observasi. Teknik analisis yang digunakan dalam penelitian ini adalah analisis regresi linear berganda dan analisis regresi moderating.

Hasil penelitian ini menunjukkan pertama *Company Size* berpengaruh negative signifikan terhadap *Audit Report Lag*. Kedua, Profitabilitas tidak berpengaruh signifikan terhadap *Audit Report Lag*. Sedangkan, Komite Audit sebagai variabel moderasi antara hubungan *Company Size* dan Profitabilitas terhadap *Audit Report Lag* berpengaruh negative yang berarti tidak terbukti memperkuat dan memperl lemah pengaruh *Company Size* dan Profitabilitas terhadap *Audit Report Lag*.

Kata Kunci : Audit Report Lag, *Company Size*, Profitabilitas, Komite Audit

ABSTRACT

Rifatuz Zahra Matondang, NIM 7173520053, The Effect of Company Size and Profitability on Audit Report Lag with the Audit Committee as Moderating Variable (Empirical Study on Manufacturing Companies on the Indonesia Stock Exchange in 2017-2019), Thesis, Accounting Department, Faculty of Economics, State University of Medan, 2021.

Audit Report Lag is the time span or length of audit completion from the closing of the financial year to the date of completion of the audit report. The publication of financial statements without being followed up on time will reduce the relevance of the financial statements themselves. There are many factors that underlie the occurrence of Audit Report Lag in manufacturing companies and several influencing factors are Company Size and Profitability.

This study aims to prove empirically the effect of Company Size and Profitability and the effect of audit committee moderation on the relationship between Company Size and Profitability on Audit Report Lag. The population in this study were all manufacturing companies on the Indonesia Stock Exchange during the 2017-2019 observation period. The sample method used is purposive sampling. Based on the results of the purposive sampling method, the sample obtained was 58 companies in the 2017-2019 period so that 174 observation data were obtained. The analysis technique used in this research is multiple linear regression analysis and moderating regression analysis.

The results of this study show that firstly, Company Size has a significant negative effect on Audit Report Lag. Second, profitability has no significant effect on Audit Report Lag. Meanwhile, the Audit Committee as a moderating variable between the relationship between Company Size and Profitability on Audit Report Lag has a negative effect, which means that it is not proven to strengthen and weaken the influence of Company Size and Profitability on Audit Report Lag.

Keywords : Audit Report Lag, Company Size, Profitability, Audit Committee