## *ABSTRACT*

**Lestari Simanjuntak, NIM.7223220021, "The Effect of Profitability, Audit Committee, and Public Accounting Firm Size on Audit Report Lag in Energy Sector Companies Listed on the Indonesia Stock Exchange (IDX) for the 2022-2024 Period", Thesis, Department of Accounting, Faculty of Economics and Business, State University of Medan**

This study aims to analyze the effect of profitability, audit committee, and Public Accounting Firm (PAF) size on Audit Report Lag in energy sector companies listed on the Indonesia Stock Exchange (IDX) during the period 2022–2024. This study is based on Agency Theory, which explains that auditing serves as a monitoring mechanism to reduce information asymmetry between management and shareholders.

The sample was selected using purposive sampling, resulting in 150 observations. Secondary data were obtained from companies' annual reports and financial statements. Data were analyzed using multiple linear regression with SPSS software.

The results indicate that profitability, the audit committee and Public Accounting Firm size has a negative and significant effect on Audit Report Lag. Simultaneously, profitability, audit committee, and Public Accounting Firm size significantly affect Audit Report Lag. The Adjusted R Square value of 0,439 indicates that the independent variables explain 43,9% of the variation in Audit Report Lag, while the remaining 56,1% is explained by other factors outside the model. This study concludes that profitability audit committee and Public Accounting Firm size significantly affect Audit Report Lag.



**Keywords: Profitability, Audit Committee, Public Accounting Firm Size, Audit Report Lag.**



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# ABSTRAK

**Lestari Simanjuntak, NIM.7223220021, "Pengaruh Profitabilitas, Komite Audit dan Ukuran Kantor Akuntan Publik (KAP) Terhadap *Audit Report Lag* Pada perusahaan Sektor Energi yang Terdaftar Di Bursa Efek Indonesia (BEI) Periode 2022-2024", Skripsi, Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Negeri Medan.**

Penelitian ini bertujuan untuk menganalisis pengaruh profitabilitas, komite audit, dan ukuran Kantor Akuntan Publik (KAP) terhadap *Audit Report Lag* pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2022-2024. Penelitian ini didasarkan pada Teori Keagenan yang menjelaskan bahwa audit berperan sebagai mekanisme pengawasan untuk mengurangi asimetri informasi antara manajemen dan pemegang saham.

Sampel penelitian ini ditentukan menggunakan teknik *purposive sampling* dan diperoleh sebanyak 150 observasi. Data yang digunakan merupakan data sekunder yang diperoleh dari laporan keuangan dan laporan tahunan perusahaan. Analisis data dilakukan dengan menggunakan regresi linear berganda melalui bantuan program SPSS.

Hasil penelitian menunjukkan bahwa Profitabilitas, Komite audit dan Ukuran Kantor Akuntan Publik (KAP) berpengaruh negatif dan signifikan terhadap *Audit Report Lag*. Secara simultan, profitabilitas, komite audit, dan ukuran KAP berpengaruh signifikan terhadap *Audit Report Lag*. Nilai *Adjusted R Square* sebesar 0,439 menunjukkan bahwa variabel profitabilitas, komite audit, dan ukuran KAP mampu menjelaskan *Audit Report Lag* sebesar 43,9% sedangkan sisanya sebesar 56,1% dijelaskan oleh faktor lain diluar model penelitian. Penelitian ini menyimpulkan bahwa Profitabilitas Komite Audit dan Ukuran KAP terbukti merupakan faktor yang memengaruhi *Audit Report Lag* secara signifikan.



**Kata Kunci: Profitabilitas, Komite Audit, Ukuran Kantor Akuntan Publik (KAP), *Audit Report Lag*.**



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