

ABSTRAK

Pengaruh Opini Audit, Komite Audit dan Ukuran Perusahaan terhadap Audit Report Lag dengan Reputasi Kantor Akuntan Publik sebagai Variabel Moderasi (Studi Empiris pada Perusahaan Sektor Perbankan yang Terdaftar di Bursa Efek Indonesia Periode 2017-2021)

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Penelitian memiliki tujuan untuk menguji pengaruh opini audit, komite audit dan ukuran perusahaan terhadap *audit report lag* dengan reputasi kap sebagai variabel moderasi (studi empiris pada perusahaan sektor perbankan yang terdaftar di bursa efek indonesia periode 2017-2021). Variabel *dependent* dalam penelitian berupa *audit report lag*. Variabel *indepent* dalam penelitian berupa human opini audit, komite audit dan ukuran perusahaan. Variabel moderasi yang digunakan dalam penelitian berupa reputasi KAP. Metode pengumpulan data dalam penelitian ini adalah dokumentasi berupa laporan keuangan auditan dan lapran tahunan perusahaan yang diperoleh melalui situs website resmi perusahaan dan idx.co.id. Pengambilan sampel yang digunakan yaitu *purposive sampling* dan diperoleh sampel sebanyak 200 perusahaan. Teknik analisis data yang dilakukan menggunakan analisis regresi linier data panel pada software Eviews 10. Regresi data panel merupakan pengembangan dari regresi linier dengan metode *Ordinary Least Square* (OLS) yang memiliki karakteristik data yang bersifat *cross section* dan *time series*. Hasil penelitian ini membuktikan bahwa opini audit dan ukuran perusahaan secara parsial berpengaruh negatif signifikan terhadap *audit report lag*. Artinya setiap penurunan opini audit dan ukuran perusahaan akan mengurangi nilai *audit report lag*. Sedangkan opini audit tidak berpengaruh terhadap *audit report lag*. Di sisi lain faktor reputasi KAP dapat memperkuat hubungan opini audit terhadap *audit report lag* serta memperlemah hubungan komite audit dan ukuran perusahaan terhadap *audit report lag*.

Kata kunci: opini audit, komite audit, ukuran perusahaan, reputasi KAP, *audit report lag*

ABSTRAK

The Effect of Audit Opinion, Audit Committee and Company Size on Audit Report Lag with KAP Reputation as a Moderating Variable (Empirical Study of Banking Sector Companies Listed on the Indonesia Stock Exchange Period 2017-2021)

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This study aims to examine the effect of audit opinion, audit committee and company size on audit report lag with cap reputation as a moderating variable (an empirical study of banking sector companies listed on the Indonesian stock exchange for the 2017-2021 period). The dependent variable in this research is audit report lag. Independent variables in this research are human audit opinion, audit committee and company size. The moderating variable used in this research is the reputation of KAP. The data collection method in this study is documentation in the form of audited financial reports and company annual reports obtained through the company's official website and idx.co.id. The sample used was purposive sampling and a sample of 200 companies was obtained. The data analysis technique was performed using panel data linear regression analysis in Eviews 10 software. Panel data regression is a development of linear regression using the Ordinary Least Square (OLS) method which has data characteristics that are cross sectional and time series. The results of this study prove that audit opinion and company size partially have a significant negative effect on audit report lag. This means that any decrease in audit opinion and company size will reduce the value of audit report lag. Meanwhile, audit opinion has no effect on audit report lag. On the other hand, KAP reputation factors can strengthen the relationship between audit opinion and audit report lag and weaken the relationship between audit committee and company size with audit report lag.

Keywords: audit opinion, audit committee, company size, KAP reputation, audit report lag