

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh kompleksitas operasi, ukuran perusahaan, dan risiko bisnis terhadap *audit report lag* pada perusahaan perkebunan yang terdaftar di Bursa Efek Indonesia dan Bursa Malaysia tahun 2014-2016. Variabel yang diuji dalam penelitian ini meliputi kompleksitas operasi, ukuran perusahaan, profitabilitas, *leverage*, dan *audit report lag*.

Penelitian ini menggunakan metode *purposive sampling* dalam menentukan jumlah sampel yang digunakan, diperoleh 45 sampel perusahaan perkebunan Indonesia dan 72 sampel perusahaan perkebunan Malaysia. Pengujian yang dilakukan antara lain: statistik deskriptif, uji asumsi klasik, analisis regresi linier berganda, koefisien determinasi, uji F, uji t, uji beda, dan *chow test*.

Berdasarkan analisis yang telah dilakukan diperoleh hasil penelitian: 1) kompleksitas operasi tidak berpengaruh terhadap *audit report lag* di Indonesia dan Malaysia, 2) ukuran perusahaan tidak berpengaruh terhadap *audit report lag* di Indonesia dan Malaysia, 3) profitabilitas tidak berpengaruh terhadap *audit report lag* di Indonesia dan Malaysia, 4) *leverage* berpengaruh positif terhadap *audit report lag* di Indonesia, 5) *leverage* tidak berpengaruh terhadap *audit report lag* di Malaysia, 6) terdapat perbedaan *audit report lag* antara Indonesia dan Malaysia, 7) terdapat perbedaan pengaruh kompleksitas operasi, ukuran perusahaan, dan risiko bisnis terhadap *audit report lag* di Indonesia dan Malaysia.

Kata kunci : Kompleksitas Operasi, Ukuran Perusahaan, Profitabilitas, *Leverage*, dan *Audit Report Lag*

ABSTRACT

This study aimed to verify the influence of operational complexity, company size, and business risk towards audit report lag on plantation companies listed in Indonesia and Malaysia Stock Exchanges in 2014-2016. The variables tested in this study consisted operational complexity, company size, profitability, leverage, and audit report lag.

This study using purposive sampling method in determining the number of samples used, obtained 45 Indonesian plantation companies and 72 Malaysian plantation companies. Tests performed include: descriptive statistic, classical assumption, regression, coefficient of determination, F test, t test, independent samples t test, and chow test.

Based on the analysis that have been made the research results are: 1) complexity has no effect on audit report lag in Indonesia and Malaysia, 2) company size has no effect on audit report lag in Indonesia and Malaysia, 3) profitability has no effect on audit report lag in Indonesia and Malaysia, 4) leverage positively effect on audit report lag in Indonesia, 5) leverage has no effect on audit report lag in Malaysia, 6) there are differences audit report lag between Indonesia and Malaysia, 7) there are differences effect of complexity, company size, and business risk to audit report lag in Indonesia and Malaysia.

Keywords : Operational Complexity, Company Size, Profitability, Leverage, and Audit Report Lag