

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh ukuran kap, tipe perusahaan, dan karakteristik komite audit terhadap *audit report lag* pada seluruh perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2012-2014. Karakteristik komite audit terdiri dari kompetensi komite audit, anggota komite audit, rapat komite audit, dan independensi komite audit.

Penelitian ini menggunakan data dari 40 perusahaan yang terdaftar di Bursa Efek Indonesia dimana perusahaan-perusahaan ini mengalami *audit report lag* selama tahun 2012-2014, sehingga total data observasi adalah 55 data. *Audit report lag* menggambarkan bahwa laporan auditan dikeluarkan lebih dari 90 hari atau tiga bulan setelah tanggal tutup buku. Data mengenai informasi audit komite diperoleh dari laporan tahunan perusahaan, sedangkan data ukuran KAP dan tipe perusahaan diperoleh dari laporan keuangan perusahaan. Data kemudian dianalisis menggunakan analisis regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa tipe perusahaan memiliki pengaruh negatif terhadap *audit report lag*, sedangkan ukuran KAP dan seluruh karakteristik komite audit (kompetensi komite audit, anggota komite audit, rapat komite audit, dan independensi komite audit) tidak memiliki pengaruh terhadap *audit report lag*.

Kata Kunci: Audit Report Lag, Ukuran KAP, Tipe Perusahaan, Karakteristik komite audit

ABSTRACT

This research aims to examine the influence of Public Accountant Size, Company Type, and Characteristics of Audit Committee toward Audit Report Lag on entire companies that listed in Indonesia Stock Exchange (IDX) during 2012-2014. Characteristics of the audit committee consists of competence of the audit committee, member of the audit committee, the audit committee meeting and independence of the audit committee.

This research used data from 40 companies that listed in the Indonesia Stock Exchange where these companies are experiencing audit report lag during 2012-2014, with the total observation data is 55 data. Audit report lag describe that audit report was report more than 90 days or three months after the closing periode. Data of audit committee information are taken from the company's annual report, meanwhile information about public accountant size and company type are taken from the company's financial statement. Then, the data was analyzed by using multiple regression linear analysis.

The result of this research showed that company type had negative influence toward audit report lag, while public accountant size and all of characteristics of Audit Committee (competence of the audit committee, member of the audit committee, the audit committee meeting and independence of the audit committee) had no influence toward audit report lag.

Keywords: *Audit Report Lag, Public Accountant Size, Company Type, Characteristics of the audit committee.*