AN ANALYSIS ON HOW AUDITOR REPUTATION, COMPANY SIZE, AND LEVERAGE INFLUENCE AUDIT REPORT LAG: A CASE STUDY OF FOOD AND BEVERAGE COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FROM 2019–2021

UNDERGRADUATE THESIS
Submitted as one of the requirements to obtain
Sarjana Akuntansi

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FACULTY OF BUSINESS
ACCOUNTING STUDY PROGRAM
CIKARANG
January, 2024

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ABSTRACT

This study aims to empirically analyze how audit reputation, leverage, and company size influence audit report lag in food and beverage companies listed on the Indonesia Stock Exchange in 2019–2020. Audit reports have become a concern for auditors as part of their consequences and responsibilities. The existence of this significant obligation encourages auditors to perform more professionally. Many factors influence the timely submission of financial reports, resulting in a forward audit report lag. This study uses the annual report of the food and beverage industry listed on the Indonesia Stock Exchange website or the company's official website. The sample selection technique uses purposive sampling, which produces 48 company samples. Statistical analysis of data using multiple linear regression. The results of this study indicate that auditor reputation has no effect on audit report lag, the level of company size has an effect on audit report lag, and leverage has an effect on audit report lag. And it can be concluded from the result of the testing that all the independent variables simultaneously influence the audit report lag of food and beverage companies listed on the Indonesia Stock Exchange for the 2019–2021 period.

Keywords: *Audit Report Lag, Audit Reputation, Company Size, Leverage*

INTISARI

Penelitian ini bertujuan untuk menganalisis secara empiris bagaimana pengaruh reputasi audit, leverage, dan ukuran perusahaan terhadap audit report lag pada perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia tahun 2019–2020. Laporan audit telah menjadi perhatian bagi auditor sebagai bagian dari konsekuensi dan tanggung jawabnya. Adanya kewajiban yang signifikan ini mendorong auditor untuk bekerja lebih profesional. Banyak faktor yang mempengaruhi penyampaian laporan keuangan tepat waktu, sehingga mengakibatkan keterlambatan laporan audit ke depan. Penelitian ini menggunakan laporan tahunan industri makanan dan minuman yang terdaftar di website Bursa Efek Indonesia atau website resmi perusahaan. Teknik pemilihan sampel menggunakan purposive sampling, sehingga menghasilkan 48 sampel perusahaan. Analisis statistik data menggunakan regresi linier berganda. Dalam hasil penelitian ini menunjukkan bahwa Reputasi Auditor tidak berpengaruh terhadap audit report lag, tingkat ukuran perusahaan berpengaruh terhadap audit report lag, dan leverage berpengaruh terhadap audit report lag. Dan dari hasil pengujian dapat disimpulkan bahwa seluruh variabel independen berpengaruh secara simultan terhadap audit report lag pada perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2019–2021.

Kata Kunci: *Keterlambatan Laporan Audit, Reputasi Audit, Ukuran Perusahaan, Leverage*