

## INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh Profitabilitas, Opini Audit, Ukuran Perusahaan, Jenis Industri, Reputasi KAP baik secara persial maupun simultan terhadap *Audit Report Lag*. Populasi penelitian ini adalah perusahaan manufaktur yang terdfitar di Bursa Efek Indonesia tahun 2015 sampai tahun 2017. Pengambilan sampel menggunakan teknik purposive sampling. Jumlah sampel yang digunakan sebesar 81 perusahaan. Teknik analisis data yang digunakan adalah uji deskriptif, uji asumsi klasik, analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa (1) Profitabilitas berpengaruh terhadap *audit report lag* (2) Opini Audit tidak berpengaruh terhadap Audit report lag (3) Ukuran Perusahaan berpengaruh terhadap *Audit Report Lag* (4) Jenis Industri tidak berpengaruh terhadap *Audit Report Lag* (5) Reputasi KAP berpengaruh terhadap *Audit Report lag*.

Kata Kunci : Profitabilitas, Opini Audit, Ukuran Perusahaan, Jenis Industri, Reputasi KAP, *Audit Report Lag*.

## **ABSTRACT**

*This study aims to determine the effect of Profitability, Audit Opinion, Company Size, Type of Industry, KAP Reputation both in a persistent and simultaneous manner towards Audit Report lag. The population of this research is manufacturing companies listed on the Indonesia Stock Exchange in 2015 until 2017. Sampling uses purposive sampling technique. The number of samples used was 81 companies. The data analysis technique used is descriptive test, classic assumption test, multiple linear regression analysis. The results showed that (1) Profitability has an effect on Audit Report Lag (2) Audit Opinion has no effect on Audit report lag (3) Company Size has an effect on Audit Report lag (4) Type of Industry has no effect on Audit Report Lag(5) KAP Reputation affect the Audit Report lag.*

*Keywords: Profitability, Audit Opinion, Company Size, Industry Type, KAP Reputation, Report Lag Audit.*