ABSTRACT

THE INFLUENCE OF PROFITABILITY, LEVERAGE AND COMPANY SIZE ON AUDIT REPORT LAG

(Survey of Property & Real Estate Sub-Sector Companies listed on the Indonesia Stock Exchange for the 2018-2023 period)

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Guide I : Euis Rosidah, S.E., M.Ak.

Guide II : Wildan Dwi Dermawan S.E., M.Ak., Ak., CA.

This research aims to find out about: (1) The influence of profitability, leverage, company size and audit report lag on property & real estate sub-sector companies for the 2018-2023 period. (2) Simultaneous influence of Profitability, Leverage and Company Size on audit report lag in property & real estate sub-sector companies for the 2018-2023 period. (3) The influence of profitability, leverage and company size on audit report lag in property and real estate sub-sector companies for the 2018-2022 period. The population in this research is all property & real estate sub-sector companies listed on the Indonesia Stock Exchange. The method used in this research is quantitative with a survey approach and analysis methods using logistic regression. Sample selection using purposive sampling obtained fifteen companies as samples. The research results show that: (1) Profitability, Leverage, Company Size and audit report lag experienced an increase and decrease in value in property & real estate sub-sector companies for the 2018-2023 period. (2) profitability has no effect on audit report lag, leverage has no effect on audit report lag, and company size has a significant positive effect on audit report lag (3) Profitability, leverage and company size simultaneously have a significant effect on audit report lag.

Keywords: profitability, leverage, company size, timeliness of financial reporting

ABSTRAK

PENGARUH PROFITABILITAS, *LEVERAGE* DAN UKURAN PERUSAHAAN TERHADAP *AUDIT REPORT LAG*

(Survei pada Perusahaan Sub Sektor *Property & Real Estate* yang Terdaftar di Bursa Efek Indonesia tahun 2018-2023)

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Penelitian ini bertujuan untuk mengetahui tentang: (1) Pengaruh Profitabilitas, *Leverage,* Ukuran Perusahaan dan *audit report lag* pada perusahaan sub sektor *property & real estate* periode 2018-2023. (2) Pengaruh Profitabilitas, *Leverage* dan Ukuran Perusahaan secara simultan terhadap *audit report lag* pada perusahaan sub sektor *property & real estate* periode 2018-2023. (3) Pengaruh Profitabilitas, *Leverage* dan Ukuran Perusahaan terhadap *audit report lag* pada perusahaan sub sektor *property dan real estate* periode 2018-2022. Populasi dalam penelitian ini adalah seluruh perusahaan sub sektor *property & real estate* yang terdaftar di Bursa Efek Indonesia. Metode yang digunakan dalam penelitian ini adalah kuantitatif dengan pendekatan survei dan metode analisis menggunakan regresi logistik. Pemilihan sampel menggunakan purposive sampling diperoleh lima belas perusahaan sebagai sampel. Hasil penelitian menunjukkan bahwa: (1) Profitabilitas, *Leverage,* Ukuran Perusahaan dan *audit report lag* mengalami kenaikan dan penurunan nilai pada perusahaan sub sektor *property & real estate* periode 2018-2023. (2) profitabilitas tidak berpengaruh terhadap *audit report lag*, *leverage* tidak berpengaruh terhadap *audit report lag* dan ukuran perusahaan berpengaruh positif signifikan terhadap *audit report lag* (3) Profitabilitas, *leverage* dan ukuran perusahaan, secara simultan berpengaruh signifikan terhadap *audit report lag*.

Kata Kunci: Ukuran Perusahaan, profitabilitas, *leverage*, *audit report lag*