ABSTRAK

PENGARUH UKURAN PERUSAHAAN DAN UKURAN KANTOR AKUNTAN PUBLIK TERHADAP *AUDIT REPORT LAG* DENGAN PERGANTIAN AUDITOR SEBAGAI VARIABEL MODERASI

(Survei pada Perusahaan Sektor Industri yang Terdaftar di Bursa Efek Indonesia Tahun 2019-2023)

Oleh:

Widia Maharani Suryaman

NIM. 213403007

Pembimbing I : R. Neneng Rina Andriani
Pembimbing II : Nisa Noor Wahid

Penelitian ini bertujuan untuk mengetahui ukuran perusahaan, ukuran kantor akuntan publik (KAP), *audit report lag*, dan pergantian auditor pada perusahaan sektor industri yang terdaftar di Bursa Efek Indonesia (BEI), pengaruh ukuran perusahaan dan ukuran KAP secara simultan dan parsial terhadap *audit report lag* pada perusahaan sektor industri yang terdaftar di BEI, dan pengaruh pergantian auditor sebagai variabel moderasi terhadap hubungan pengaruh ukuran perusahaan dan ukuran KAP terhadap *audit report lag* pada perusahaan sektor industri yang terdaftar di BEI. Metode penelitian yang digunakan adalah metode kuantitatif dengan pendekatan deskriptif, dan teknik penarikan sampel menggunakan metode *purposive sampling*. Data dikumpulkan melalui penelitian pustaka dan dokumentasi. Teknik analisis yang digunakan adalah regresi linear berganda. Hasil penelitian menunjukkan bahwa (1) ukuran perusahaan, ukuran KAP, *audit report lag,* dan pergantian auditor mengalami perubahan selama periode penelitian, (2) secara simultan, ukuran perusahaan dan ukuran KAP berpengaruh signifikan terhadap *audit report lag*, sedangkan secara parsial, ukuran perusahaan dan ukuran KAP berpengaruh negatif signifikan terhadap *audit report lag*, dan (3) pergantian auditor tidak memoderasi hubungan antara ukuran perusahaan dan ukuran KAP terhadap *audit report lag.*

Kata kunci: ukuran perusahaan, ukuran KAP, *audit report lag*, pergantian auditor.

ABSTRACT

THE INFLUENCE OF FIRM SIZE AND PUBLIC ACCOUNTING FIRM SIZE ON AUDIT REPORT LAG WITH AUDITOR SWITCHING AS MODERATION VARIABLE

(Survey on Industrial Sector Companies Listed on the Indonesia Stock Exchange in 2019-2023)

By:

Widia Maharani Suryaman

NIM. 213403007

Guide I	:	R. Neneng Rina Andriani
Guide II	:	Nisa Noor Wahid

This study aims to determine firm size, public accounting firm size, audit report lag, and auditor switching in industrial sector companies listed on the Indonesian Stock Exchange (IDX), the effect of firm size and public accounting firm size on audit report lag partially and simultaneously on audit report lag in industrial sector companies listed on the IDX, and the effect of auditor switching as moderation variable in the relationship between firm size and public accounting firm size on audit report lag in industrial sector companies listed on the IDX. The method used in the research is quantitative with descriptive approach, and purposive sampling technique is used to withdrawal samples. The datas are collected by library research and documentation. Multiple linear regression is used to analyze the data. The results show that (1) firm size, public accounting firm size, audit report lag, and auditor switching changed on the study period, (2) simultaneously, firm size and public accounting firm size have a significant effect on audit report lag, while partially firm size and public accounting firm size have a significant negative effect on audit report lag, and (3) auditor switching unable to moderate the relationship between firm size and public accounting firm size on audit report lag.

Keywords: firm size, public accounting firm size, audit report lag, auditor switching.