PENGARUH PROFITABILITAS DAN UKURAN PERUSAHAAN TERHADAP AUDIT REPORT LAG PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2021-2024

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas dan ukuran perusahaan terhadap *audit report lag* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2021–2024.

Penelitian ini menggunakan metode kuantitatif dengan data sekunder berupa laporan keuangan tahunan. Teknik analisis data dilakukan menggunakan regresi linear berganda dengan bantuan SPSS.

Hasil penelitian menunjukkan bahwa profitabilitas berpengaruh negatif terhadap audit report lag, sedangkan ukuran perusahaan berpengaruh positif terhadap audit report lag. Selain itu, profitabilitas dan ukuran perusahaan secara simultan berpengaruh signifikan terhadap audit report lag.

Kata kunci: profitabilitas, ukuran perusahaan, *audit report lag*, perusahaan manufaktur

THE EFFECT OF PROFITABILITY AND FIRM SIZE ON AUDIT REPORT LAG IN MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE DURING 2021–2024

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ABSTRACT

This study aims to examine the effect of profitability and firm size on audit report lag in manufacturing companies listed on the Indonesia Stock Exchange during the 2021–2024 period.

This research employs a quantitative method using secondary data in the form of annual financial statements. The data analysis technique used is multiple linear regression with the assistance of SPSS.

The results of the study indicate that profitability has a negative effect on audit report lag, while firm size has a positive effect on audit report lag. Furthermore, profitability and firm size simultaneously have a significant effect on audit report lag.

Keywords: profitability, firm size, audit report lag, manufacturing companies