

**PENGARUH PROFITABILITAS DAN LIKUIDITAS TERHADAP
AUDIT REPORT LAG
(Studi Empiris pada Perusahaan Pertambangan yang Terdaftar di Bursa
Efek Indonesia Tahun 2021-2024)**

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ABSTRAK

Ketepatan waktu pelaporan keuangan menjadi isu penting di pasar modal Indonesia, khususnya pada perusahaan pertambangan yang menunjukkan *audit report lag* (ARL) relatif tinggi akibat kompleksitas audit pasca-pandemi dan fluktuasi harga komoditas. Penelitian ini bertujuan untuk menganalisis pengaruh profitabilitas dan likuiditas terhadap *audit report lag* sebagai indikator ketepatan waktu pelaporan keuangan. Penelitian menggunakan pendekatan kuantitatif dengan data sekunder berupa laporan keuangan auditan perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode 2021–2024, dengan sampel sebanyak 35 perusahaan dan total 140 observasi yang dipilih melalui teknik purposive sampling, serta dianalisis menggunakan regresi linear berganda.

Hasil pengujian hipotesis menunjukkan bahwa profitabilitas terbukti berpengaruh negatif dan signifikan terhadap *audit report lag*. Sebaliknya, likuiditas secara parsial tidak berpengaruh signifikan terhadap *audit report lag*, namun secara simultan, profitabilitas dan likuiditas berpengaruh signifikan terhadap ketepatan waktu pelaporan keuangan.

Implikasi temuan ini menunjukkan bahwa kinerja laba yang baik mempercepat proses audit karena didukung pengendalian internal yang lebih efektif, sehingga meningkatkan transparansi dan kepercayaan di pasar modal. Bagi investor, keterlambatan laporan keuangan menjadi sinyal adanya tekanan profitabilitas dan potensi risiko perusahaan, yang relevan sebagai pertimbangan dalam pengambilan keputusan investasi.

Kata Kunci: Profitabilitas, Likuiditas, Audit Report Lag.

THE EFFECT OF PROFITABILITY AND LIQUIDITY ON

AUDIT REPORT LAG

(Empirical Study of Mining Companies Listed on the Indonesia Stock

Exchange 2021-2024)

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ABSTRACT

Timeliness of financial reporting is a critical issue in the Indonesian capital market, particularly for mining companies, which exhibit relatively high audit report lag (ARL) due to post-pandemic audit complexity and commodity price fluctuations. This study aims to analyze the effect of profitability and liquidity on Audit Report Lag as an indicator of the timeliness of financial reporting. The study uses a quantitative approach with secondary data in the form of audited financial statements of mining companies listed on the Indonesia Stock Exchange for the 2021–2024 period. A sample of 35 companies and a total of 140 observations were selected using a purposive sampling technique. The data were analyzed using multiple linear regression.

The results of the hypothesis testing indicate that profitability has a negative and significant effect on audit report lag. Conversely, liquidity has no significant effect on audit report lag partially, but simultaneously, profitability and liquidity significantly influence the timeliness of financial reporting.

The implications of these findings suggest that good earnings performance accelerates the audit process due to more effective internal controls, thereby increasing transparency and trust in the capital markets. For investors, delayed financial reporting signals profitability pressures and potential company risks, which are relevant considerations in investment decision-making.

Keywords : Profitability, Liquidity, Audit Report Lag.