

**FAKTOR YANG MEMPENGARUHI *AUDIT REPORT LAG* (ARL) : STUDI PADA
PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK
INDONESIA (BEI) PERIODE 2021-2024**

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh profitabilitas, solvabilitas, audit *tenure*, dan auditor *switching* terhadap *Audit Report Lag* (ARL) pada perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2021-2024.

Metode penelitian yang digunakan adalah metode kuantitatif dengan pendekatan kausal-asosiatif. Data penelitian berupa data sekunder yang diperoleh dari dokumen Bursa Efek Indonesia (BEI). Sampel penelitian adalah 17 perusahaan manufaktur yang dipilih melalui teknik *purposive sampling*. Analisis data dilakukan menggunakan analisis regresi dan uji hipotesis.

Hasil penelitian menunjukkan bahwa secara parsial profitabilitas, solvabilitas, dan auditor *switching* berpengaruh signifikan terhadap *Audit Report Lag*. Variabel Audit *Tenure* tidak berpengaruh signifikan terhadap *Audit Report Lag*. Secara simultan variabel profitabilitas, solvabilitas, audit *tenure*, dan auditor *switching* berpengaruh signifikan terhadap *Audit Report Lag* (ARL) dengan nilai koefisien determinasi sebesar 92,70%. Profitabilitas berpengaruh signifikan karena perusahaan dengan laba tinggi cenderung mempercepat publikasi kepada investor, solvabilitas berpengaruh signifikan karena tingginya beban utang meningkatkan risiko yang dapat melakukan pengujian ulang, audit *tenure* tidak berpengaruh signifikan karena auditor tetap bekerja secara profesional sesuai standar dari lama masa perikatan dengan klien, dan auditor *switching* berpengaruh signifikan karena auditor baru memerlukan waktu untuk memahami sistem pengendalian internal dan melakukan verifikasi saldo awal.

**Kata Kunci: Keterlambatan Laporan Audit, Profitabilitas, Solvabilitas
Masa Perikatan Audit, Pergantian Auditor**

***FACTORS INFLUENCING AUDIT REPORT LAG (ARL): A STUDY OF
MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK
EXCHANGE (IDX) IN THE PERIOD 2021-2024***

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ABSTRACT

This study aims to analyze the impact of profitability, solvency, audit tenure, and auditor switching on Audit Report Lag (ARL) in manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2021-2024 period.

The research method employed is a quantitative method with a causal-associative approach. The research data consists of secondary data obtained from Indonesia Stock Exchange (IDX) documents. The research sample includes 17 manufacturing companies selected through a purposive sampling technique. Data analysis was conducted using regression analysis and hypothesis testing.

The results indicate that, partially, profitability, solvency, and auditor switching have a significant effect on Audit Report Lag, whereas the audit tenure variable does not have a significant effect. Simultaneously, profitability, solvency, audit tenure, and auditor switching significantly influence Audit Report Lag (ARL), with a coefficient of determination of 92.70%. Profitability has a significant effect because companies with high profits tend to accelerate publication to investors; solvency is significant because high debt burdens increase risks that may require re-testing; audit tenure is not significant as auditors maintain professional standards regardless of the length of the engagement; and auditor switching is significant because new auditors require time to understand internal control systems and verify beginning balances.

Keywords : Audit Report Lag, Profitability, Solvability, Audit Tenure, Auditor Switching