

PENGARUH *AUDIT TENURE*, KUALITAS AUDIT, *LEVERAGE*, PROFITABILITAS DAN UKURAN PERUSAHAAN TERHADAP *AUDIT REPORT LAG* PADA PERUSAHAAN *PROPERTY AND REAL ESTATE*

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ABSTRAK

Audit Report Lag adalah waktu yang dibutuhkan auditor untuk menyelesaikan audit laporan keuangan tahunan. Penelitian ini bertujuan menganalisis pengaruh *audit tenure*, kualitas audit, *leverage*, profitabilitas, dan ukuran perusahaan terhadap *audit report lag* pada perusahaan sektor *property and real estate* yang terdaftar di BEI periode 2021–2023. Dari 86 perusahaan, diperoleh 33 sampel melalui *purposive sampling* dan dianalisis menggunakan regresi logistik. Hasil penelitian menunjukkan bahwa *audit tenure* berpengaruh terhadap *audit report lag*, artinya perikatan audit yang semakin lama maka semakin besar kemungkinan turunnya independensi auditor akibat kedekatan dengan klien. Kualitas audit tidak berpengaruh terhadap *audit report lag*, artinya baik KAP *big four* maupun KAP *non big four* dinilai bekerja secara efisien dan efektif dalam penyelesaian laporan audit untuk mempertahankan kepuasan klien. *Leverage* tidak berpengaruh terhadap *audit report lag*, artinya perusahaan dengan *leverage* tinggi maupun rendah diperlakukan sama dalam proses audit. Profitabilitas tidak berpengaruh terhadap *audit report lag* dikarenakan proses audit pada perusahaan dengan tingkat profitabilitas rendah sama dengan perusahaan yang memiliki profitabilitas tinggi. Ukuran perusahaan tidak berpengaruh terhadap *audit report lag*, artinya perusahaan besar maupun kecil harus melakukan penyampaian laporan keuangan. Implikasi penelitian ini dapat digunakan sebagai pertimbangan bagi perusahaan, investor, auditor dan regulator dalam pengambilan keputusan dan pengawasan terkait *audit report lag*.

Kata Kunci: *Audit Report Lag, Audit Tenure, Kualitas Audit, Leverage, Profitabilitas.*

**THE EFFECT OF AUDIT TENURE, AUDIT QUALITY,
LEVERAGE, PROFITABILITY AND COMPANY
SIZE ON THE AUDIT REPORT LAG
IN PROPERTY AND REAL ESTATE COMPANIES**

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ABSTRACT

Audit Report Lag is the time it takes the auditor to complete the audit of annual financial statements. This study aims to analyze the effect of audit tenure, audit quality, leverage, profitability, and company size on audit report lag in property and real estate sector companies listed on the IDX for the 2021-2023 period. From 86 companies, 33 samples were obtained through purposive sampling and analyzed using logistic regression. The results showed that audit tenure has an effect on audit report lag, meaning that the longer the audit engagement, the greater the possibility of a decrease in auditor independence due to closeness to the client. Audit quality has no effect on audit report lag, meaning that both big four KAP and non big four KAP are considered to work efficiently and effectively in completing audit reports to maintain client satisfaction. Leverage has no effect on audit report lag, meaning that companies with high or low leverage are treated the same in the audit process. Profitability has no effect on audit report lag because the audit process for companies with low profitability is the same as for companies with high profitability. Company size has no effect on audit report lag, meaning that large and small companies must submit financial reports. The implications of this research can be used as a consideration for companies, investors, auditors and regulators in decision making and supervision related to audit report lag.

Keywords: *Audit Report Lag, Audit Tenure, Audit Quality, Leverage, Profitability.*