



**ACCOUNTING DEPARTMENT
FACULTY OF ECONOMICS
ANDALAS UNIVERSITY**

THESIS

**THE EFFECT OF PROFITABILITY, SOLVABILITY, INDUSTRIAL
TYPE, KAP SIZE, AND AUDIT TENURE TO AUDIT REPORT LAG IN
LQ-45 INDEX COMPANY INDONESIA STOCK EXCHANGE PERIOD
2014-2018**

By:

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*Submitted to Fulfill the requirements in order to obtain bachelor degree of
economics*

PADANG

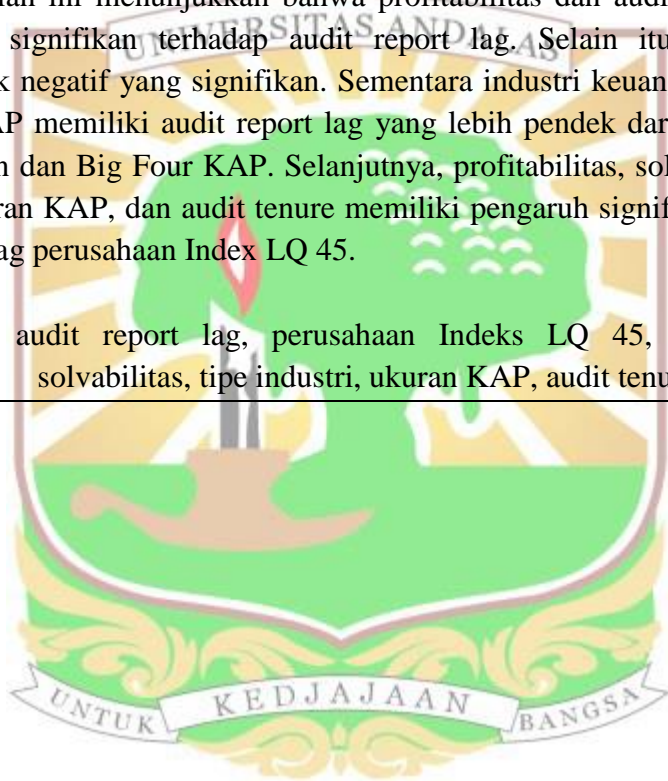
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<p>a) Place/Date of Birth: Padang /October 10th, 1995, b) Parent's Name: Simarmata and Situngkir, c) Faculty: Economic, d) Major: Accounting, e) Student Number: 1510534035, f) Graduation Date: August, 24th, 2019, g) Grade: Very Satisfied, h) GPA: 3,46, i) Length of Study:4 years, j) Parent's Address: Jalan Aur Duri Baru No.28, 25124 Padang</p> <p style="text-align: center;">The Effect Of Profitability,Solvability, Industrial Type, Kap Size, And Audit Tenure To Audit Report Lag In Lq-45 Index Company Indonesia Stock Exchange Period 2014-2018</p> <p style="text-align: center;"><i>Bachelor Thesis By : Cicilia Shanti Simarmata</i> <i>Supervisor: Dra. Husna Roza., Mcom (Hons)., Ak.</i></p> <p style="text-align: center;">ABSTRACT</p> <p><i>The purpose of this research is to identify the effect of profitability, solvability, industrial type, KAP size, and audit tenure as independent variables to audit report lag as dependent variable. The sampling technique of this research is Purposive Sampling Method with sample collected is 120 companiesThe result of this research indicates that profitability and audit tenure have insignificant effect to audit report lag. Also, solvability has significant negative effect. Meanwhile financial industry and Non-Big Four KAP size has shorter audit report lag than non-financial industry and Big Four KAP. Furthermore, profitability, solvability, industrial type, KAP size, and audit tenure have significant effect toward audit report lag LQ 45 Index company.</i></p> <p>Keywords: audit report lag, LQ 45 Index company, profitability, solvability, industrial type, KAP size, audit tenure.</p>			

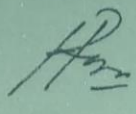
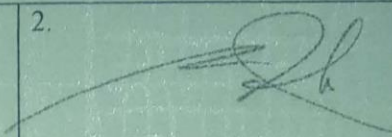
ABSTRAK

Audit Report Lag di perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) sering terjadi, termasuk dalam perusahaan Indeks LQ 45 sebagai 45 perusahaan terbaik di BEI. Penelitian ini bertujuan untuk mengidentifikasi pengaruh profitabilitas, solvabilitas, jenis industri, ukuran KAP, dan masa audit tenure sebagai variabel independen terhadap audit report lag sebagai variabel dependen pada perusahaan Indeks LQ 45 di BEI periode 2014-2018. Teknik pengambilan sampel dalam penelitian ini adalah Metode Purposive Sampling dengan sampel yang dikumpulkan adalah 120 perusahaan. Metode analisis hipotesis pada penelitian menggunakan metode regresi linier berganda. Hasil penelitian ini menunjukkan bahwa profitabilitas dan audit tenure tidak berpengaruh signifikan terhadap audit report lag. Selain itu, solvabilitas memiliki efek negatif yang signifikan. Sementara industri keuangan dan Non-Big Four KAP memiliki audit report lag yang lebih pendek daripada industri non keuangan dan Big Four KAP. Selanjutnya, profitabilitas, solvabilitas, tipe industri, ukuran KAP, dan audit tenure memiliki pengaruh signifikan terhadap audit report lag perusahaan Index LQ 45.

Kata kunci: audit report lag, perusahaan Indeks LQ 45, profitabilitas, solvabilitas, tipe industri, ukuran KAP, audit tenure.

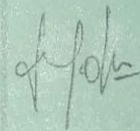


This thesis already examined and passed on July, 9th 2019. This abstract already approved by supervisor and examiners:

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