

## ABSTRAK

Skripsi dengan judul **“Pengaruh Profitabilitas, Solvabilitas, Likuiditas, Ukuran Perusahaan, Audit *Tenure*, dan Opini Audit Terhadap Audit *Report Lag* Pada Perusahaan *Property, Real Estate and Building Construction* yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2018”** ini ditulis oleh Nilla Ainiatul Ardillah, NIM. 17403163138, Jurusan Akuntansi Syariah, Fakultas Ekonomi dan Bisnis Islam, IAIN Tulungagung dengan pembimbing Dr. Syafrudin Arif Marah Manunggal, M.S.I.

Penelitian dalam skripsi ini dilatar belakangi oleh seberapa besar peran Perusahaan *Property, Real Estate and Building Construction* yang terdaftar di Bursa Efek Indonesia dapat dipengaruhi oleh profitabilitas, solvabilitas, likuiditas, ukuran perusahaan, audit tenure, dan opini audit. Penelitian ini bertujuan (1) untuk menguji pengaruh profitabilitas terhadap audit *report lag* (2) untuk menguji pengaruh solvabilitas terhadap audit *report lag*, (3) untuk menguji pengaruh likuiditas terhadap audit *report lag*, (4) untuk menguji pengaruh ukuran perusahaan terhadap *audit report lag*, (5) untuk menguji pengaruh audit *tenure* terhadap audit *report lag*, (6) untuk menguji pengaruh opini audit terhadap audit *report lag*, (7) untuk menguji pengaruh profitabilitas, solvabilitas, likuiditas, ukuran perusahaan, audit *tenure*, dan opini audit terhadap *audit report lag* perusahaan *property, real estate and building construction*.

Metode yang digunakan dalam penelitian ini adalah pendekatan kuantitatif dan jenis penelitian asosiatif. Teknik pengambilan sampel dengan menggunakan purposive sampling sehingga diperoleh 20 perusahaan sampel untuk 4 tahun pengamatan dengan 80 unit analisis data. Data yang digunakan adalah data sekunder yang diperoleh dari web perusahaan dan web Bursa Efek Indonesia berupa laporan keuangan yang telah diaudit periode 2015-2018 dan dengan bantuan SPSS Versi 21 dan Microsoft Excel 2013. Teknik analisis data yang digunakan adalah analisis deskriptif dan analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa (1) Profitabilitas secara parsial berpengaruh negatif dan signifikan terhadap audit *report lag*, (2) Solvabilitas secara parsial tidak berpengaruh terhadap audit *report lag*, (3) Likuiditas secara parsial tidak berpengaruh terhadap audit *report lag*, (4) Ukuran Perusahaan secara parsial berpengaruh negatif dan signifikan terhadap audit *report lag*, (5) Audit *Tenure* secara parsial berpengaruh positif dan signifikan terhadap audit *report lag* (6) Opini Audit secara parsial berpengaruh negatif dan signifikan terhadap audit *report lag*, dan terdapat pengaruh signifikan secara bersama-sama anatar variabel profitabilitas ( $X_1$ ), solvabilitas ( $X_2$ ), likuiditas ( $X_3$ ), ukuran perusahaan ( $X_4$ ), audit *tenure* ( $X_5$ ), dan opini audit ( $X_6$ ), terhadap *audit report lag* (Y) pada perusahaan *property, real estate and building construction* yang terdaftar di Bursa Efek Indonesia Tahun 2015-2018.

Kata Kunci: Profitabilitas, Solvabilitas, Likuiditas, Ukuran Perusahaan, Audit *Tenure*, dan Opini Audit Terhadap Audit *Report Lag*.

## ABSTRACT

*The thesis entitled “The Influence of Profitability, Solvability, Liquidity, Company Size, Audit Opinion, and Audit Tenure Towards Audit Report Lag in Property, Real Estate and Building Construction Companies The Listed on Indonesia Stock Exchange in 2015-2018” was written by Nilla Ainiatul Ardillah, with Student Number (NIM) 17403163138, Islamic Banking Department, Faculty of Economics and Business Islam, IAIN Tulungagung with supervisor Dr. Syafrudin Arif Marah Manunggal, M.S.I.*

*The research in this thesis is motivated by how big the role of Property, Real Estate and Building Construction Companies The Listed on Indonesia Stock Exchange in 2015-2018, which can be influenced by profitability, solvability, liquidity, company size, audit opinion, and audit tenure towards audit report lag. The purpose of this research are to analyze: (1) to test the influence of profitability on audit report lag, (2) to test the influence of solvability on audit report lag, (3) to test the influence of liquidity on audit report lag, (4) to test the influence of of firm size on audit report lag, (5) to test the influence of audit tenure on audit report lag, (6) to test the influence of audit opinion on audit report lag, (7) to test the influence of profitability, solvability, liquidity, company size, audit tenure and audit opinion on audit report lag lagin property, real estate and building construction company.*

*The method used in this research is a quantitative approach and a type of associative research. The sampling technique in this used purposive sampling in order to obtain a sample of 20 company for 4 years of observation with 80 units of analysis data. The data used are secondary data obtained from the website of the company and Bursa Efek Indonesia have the shape of audited financial statmen and the annual report in years 2015-2018 and with help of SPSS Version 21 and Microsoft Excel 2013. Data analysis technique used is descriptive statistic analysis andlinier regression statistical analysis.*

*The results of this research showed that (1) Profitablity partially have a significant negatife influence on audit report lag, (2) Solvability partially does not influence on audit report lag, (3) Liquidity partially does not influence on audit report lag, (4) The Firm Size partially have a significant negatife influence on audit report lag, (5) audit tenure partially positive and significant influences on audit report lag (6) audit opinion partially have a significant negatife influence on audit report lag, and there is a significant influence together between variabel Profitability ( $X_1$ ), Solvability ( $X_2$ ), Liquidity ( $X_3$ ), Company Size ( $X_4$ ), Audit Tenure ( $X_5$ ), And Audit Opinion ( $X_6$ ) on Audit Report Lag ( $Y$ ) to the company Property, Real Estate and Building Construction listed on the Indonesia Stock Exchange in 2015-2018.*

*Keywords:profitability, solvability, liquidity, company size, audit tenure, audit opinion, and the audit report lag.*