

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, *financial distress*, opini audit, dan reputasi auditor terhadap *audit report lag* studi empiris pada perusahaan sub sektor *food & beverage* yang terdaftar di Bursa Efek Indonesia tahun 2018-2020. Populasi penelitian ini adalah seluruh perusahaan sub sektor *food & beverage* berjumlah 32 perusahaan. Teknik pengambilan sampel yang digunakan adalah *purposive sampling* sehingga terdapat 20 perusahaan yang memenuhi kriteria sampel. Jenis data yang digunakan berupa data sekunder. Metode analisis data yang digunakan adalah analisis regresi linear berganda dengan menggunakan program SPSS versi 25. Hasil penelitian ini menunjukkan secara simultan Profitabilitas, *Financial Distress*, Opini Audit, dan Reputasi Auditor berpengaruh terhadap *Audit Report Lag*. Secara parsial, Profitabilitas berpengaruh negatif dan signifikan terhadap *Audit Report Lag*. Sedangkan *Financial Distress*, Opini Audit, dan Reputasi Auditor tidak berpengaruh terhadap *Audit Report Lag*.

Kata Kunci : Profitabilitas, *Financial Distress*, Opini Audit, Reputasi Auditor, dan *Audit Report Lag*.

ABSTRACT

This study aims to determine the effect of profitability, financial distress, audit opinion, and auditor reputation on audit report lag empirical studies on food & beverage sub-sector companies listed on the Indonesia Stock Exchange in 2018-2020. The population of this study are all food & beverage sub-sector companies totaling 32 companies. The sampling technique used is purposive sampling so that there are 20 companies that meet the sample criteria. The type of data used is secondary data. The data analysis method used is multiple linear regression analysis using SPSS version 25 program. The results of this study indicate that simultaneously Profitability, Financial Distress, Audit Opinion, and Auditor Reputation have an effect on Audit Report Lag. Partially, profitability has a negative and significant effect on Audit Report Lag. Meanwhile, Financial Distress, Audit Opinion, and Auditor Reputation have no effect on Audit Report Lag.

Keywords : *Profitability, Financial Distress, Audit Opinion, Auditor Reputation, and Audit Report Lag.*