

# Pengaruh pergantian kantor akuntan publik, ukuran kantor akuntan publik, dan penerapan good corporate governance terhadap audit report lag = The effect of audit firm changes audit firm size and good corporate governance implementation on audit report lag

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## Abstrak

[<b>ABSTRAK</b><br>

Penelitian ini bertujuan untuk mengetahui pengaruh pergantian kantor akuntan publik, ukuran kantor akuntan publik, dan penerapan good corporate governance (yang terdiri dari ukuran dewan komisaris, proporsi komisaris independen, jumlah rapat dewan komisaris, ukuran komite audit, kompetensi komite audit, dan jumlah rapat komite audit) terhadap audit report lag. Penelitian ini juga menggunakan empat buah variabel kontrol, yaitu: profitabilitas perusahaan, ukuran perusahaan, opini going concern, dan jenis industri. Pengujian hipotesis dilakukan dengan menggunakan uji regresi linier berganda terhadap 331 perusahaan yang tercatat di Bursa Efek Indonesia per 31 Desember 2013. Sampel penelitian diperoleh melalui metode purposive sampling.

Penelitian ini memberikan bukti empiris bahwa ukuran dewan komisaris, jumlah rapat dewan komisaris, ukuran komite audit, jumlah rapat komite audit, profitabilitas perusahaan, dan jenis industri berpengaruh negatif terhadap audit report lag. Penelitian ini juga memberikan bukti empiris bahwa ukuran perusahaan dan opini going concern berpengaruh positif terhadap audit report lag. Namun demikian, penelitian ini tidak dapat memberikan bukti yang cukup untuk menjelaskan pengaruh dari pergantian kantor akuntan publik, ukuran kantor akuntan publik, proporsi komisaris independen, dan kompetensi komite audit terhadap audit report lag.

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<b>ABSTRACT</b><br>

The objective of this research is to examine the effect of audit firm changes, audit firm size, and good corporate governance implementation (which consists of the board of commissioner size, independent board of commissioner proportion, number of board of commissioner meetings, audit committee size, audit committee's competence, and number of audit committee meetings) on audit report lag. This research also uses four control variables: the profitability of the company, the size of the company, going concern opinion, and the type of industry.

The hypotheses testing is done by using multiple linear regression of 331 listed companies in the Indonesia Stock Exchange of December 31, 2013. The samples are taken by using purposive sampling method.

The research provides empirical evidence that board of commissioner size, number of board of commissioner meetings, audit committee size, number of audit committee meetings, the profitability of the company, and the type of industry have a negative effect on audit report lag. This research also provides empirical evidence that the size of the company, and going concern opinion have a positive effect on audit report lag. However, this research can not provide sufficient evidence to explain the effect of audit firm changes, audit firm size, independent board of commissioner proportion, and audit committee's competence on audit report lag., The objective of this research is to examine the effect of audit firm changes, audit firm

size, and good corporate governance implementation (which consists of the board of commissioner size, independent board of commissioner proportion, number of board of commissioner meetings, audit committee size, audit committee's competence, and number of audit committee meetings) on audit report lag. This research also uses four control variables: the profitability of the company, the size of the company, going concern opinion, and the type of industry.

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