

ABSTRAK**ANALISIS KOMPREHENSIF *AUDIT REPORT LAG* PERUSAHAAN
SELAMA PANDEMI COVID-19
(Studi Komparatif per Sektor Industri)****Oleh****INDRIYANI**

Penelitian ini dilatarbelakangi oleh: (1) adanya inkonsistensi hasil penelitian sebelumnya yang menunjukkan bahwa faktor-faktor yang mempengaruhi *audit report lag* ada yang signifikan dan tidak signifikan; (2) untuk menguji kembali hasil pengujian tersebut pada era Covid-19, karena tidak semua perusahaan terdampak terkait adanya pandemi Covid-19; (3) studi komprehensif ini ditujukan untuk memotret perilaku *audit report lag* berdasarkan sektor pada masa pandemi Covid-19. Populasi dalam penelitian ini yaitu perusahaan per sektor yang terdaftar di Bursa Efek periode 2020-2021. Berdasarkan hasil uji hipotesis dari kelima variabel independen bahwa terdapat tiga variabel yang mendukung hipotesis yaitu variabel profitabilitas, ukuran perusahaan, dan opini audit, sedangkan dua variabel yaitu *leverage* dan rangkap jabatan dewan direksi tidak terdukung. Berdasarkan hasil pengujian tambahan pada uji per sektor industri, menunjukkan hasil yang berbeda-beda berdasarkan karakteristik industri masing-masing.

**Kata Kunci : Audit Report Lag, Profitabilitas, Ukuran Perusahaan,
Leverage, Opini Audit, dan Rangkap Jabatan Direksi.**

ABSTRACT**COMPREHENSIVE ANALYSIS OF CORPORATE *AUDIT REPORT LAG*
DURING THE COVID-19 PANDEMIC
(Study Comparative per Industry Sector)****By****INDRIYANI**

The background of this research is: (1) there are inconsistencies in the results of previous studies which show that there are significant and insignificant factors affecting audit report lag; (2) to retest the test results in the Covid-19 era, because not all companies were affected due to the Covid-19 pandemic; (3) This comprehensive study is aimed at photographing audit report lag behavior by sector during the Covid-19 pandemic. The population in this study are companies per sector that are listed on the Stock Exchange for the 2020-2021 period. Based on the results of the hypothesis testing of the five independent variables that there are three variables that support the hypothesis, namely the variable profitability, company size, and audit opinion, while the two variables, namely leverage and multiple positions on the board of directors, are not supported. Based on the results of additional tests on tests per industrial sector, the results show different results based on the characteristics of each industry.

Keywords: *Audit Report Lag, Profitability , Company Size , Leverage, Audit Opinion, and Multiples Position Directors .*