

ABSTRACT

This study aims to examine the effect of company size, profitability, solvency, auditor reputation, and audit opinion on audit report lag in property and real estate sector companies. The population in this study is property and real estate sector companies listed on the Indonesia Stock Exchange for the 2020-2021 period. The sampling method used in this study is purposive sampling. The total number of samples in this study is 117 study samples. The data used in this study were obtained from the IDX website and the company's official website. The data in this study were analyzed using multiple linear regression. The data in this study were also analyzed using the classical assumption test before the data were tested using multiple regression tests. The results of this study indicate that company size, profitability, and auditor reputation have no effect on audit report lag. While solvency and audit opinion have an effect on audit report lag.

Keywords: audit report lag, company size, profitability, solvency, auditor reputation, audit opinion

