

The Effect of Financial Distress and Profitability on Audit Report Lag with Audit Tenure as a Moderating Varibel (a case study on an LQ45 Manufacturing Company Listed on IDX)

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ABSTRACT

This research aims to determine whether financial distress and profitability on the IDX's LQ45 among manufacturing companies affect audit report lag with length of audit as a moderating variable. A total of 18 manufacturing companies for the 2019-2021 period were sampled. The sample select uses non-probability method. Analyzed with classical assumptions, multiple linear regression, MRA, testing the coefficient of determination, hypothesis testing in the SPSS program. The result of data analysis concluded the partially financial distress and profitability have an effect on audit report lag. Meanwhile, audit tenure does not moderate the effect of financial distress and profitability on audit report lag.

Keyword : Financial Distress, Profitability, Audit Report Lag, Audit Tenure

Pengaruh Financial Distress dan Profitabilitas terhadap Audit Report Lag dengan Audit Tenure Sebagai Variabel Moderasi (Studi Kasus pada Perusahaan Manufaktur LQ45 yang Terdaftar di Bursa Efek Indonesia)

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ABSTRAK

Penelitian yang dilakukan ini bertujuan melihat *financial distress* dan *profitabilitas* pada perusahaan manufaktur LQ45 BEI apakah mempengaruhi *audit report lag* dengan lama audit sebagai variabel moderasi. Sebanyak 18 perusahaan manufaktur periode 2019-2021 menjadi sampel. Pemilihan sampel memakai metode non-probability sampling. Dianalisis dengan asumsi klasik, regresi linear berganda, MRA, uji koefisien determinasi, uji hipotesis dalam program SPSS. Hasil analisis data menyimpulkan secara parsial *financial distress* dan *profitabilitas* berpengaruh terhadap *audit report lag*. Sedangkan *audit tenure* tidak memoderasi pengaruh *financial distress* dan *profitabilitas* terhadap *audit report lag*.

Kata kunci: *Financial Distress, Profitabilitas, Audit Report Lag, Audit Tenure.*