

# PENGARUH AUDIT TENURE, AUDITOR SWITCHING, DAN KOMITE AUDIT TERHADAP AUDIT REPORT LAG

Aulia Wednesdayana<sup>1</sup>, Zaitul<sup>2</sup>, Siti Rahmi<sup>3</sup>.

<sup>123</sup>Fakultas Ekonomi Jurusan Akuntansi, Universitas Bung Hatta

Email : wednesdayana@gmail.com

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh audit tenure, auditor switching, dan komite audit dengan variabel kontrol ukuran perusahaan, umur perusahaan, profitabilitas dan solvabilitas terhadap *audit report lag* pada perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di BEI tahun 2014- 2018, dengan menggunakan metode *purposive sampling*. Sampel yang didapat adalah sebanyak 26 sampel perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di BEI. Jenis data yang digunakan dalam penelitian ini adalah data sekunder yang diperoleh dari [www.idx.co.id](http://www.idx.co.id). Data di olah dengan menggunakan SPSS 16 dan Gretl. Teknik analisis data yang digunakan dalam penelitian ini adalah statistik deskriptif, uji asumsi klasik, regresi linear berganda, dan pengujian hipotesis.

Berdasarkan hasil pengujian hipotesis ditemukan bahwa audit tenure dan auditor switching tidak berpengaruh signifikan terhadap *audit report lag*, sedangkan komite audit berpengaruh negatif signifikan terhadap *audit report lag*.

**Kata Kunci :** *Audit report lag*, Audit tenure, Auditor Switching, komite audit

***THE EFFECT OF AUDIT TENURE, AUDITOR SWITCHING, AND AUDIT COMMITTEE TO AUDIT REPORT LAG***

**Aulia Wednesdayana<sup>1</sup>, Zaitul<sup>2</sup>, Siti Rahmi<sup>3</sup>.**

**<sup>123</sup>Faculty of Economics, Department of Accounting, Bung Hatta University  
Email: [wednesdayana@gmail.com](mailto:wednesdayana@gmail.com)**

***ABSTRACT***

*This study aims to determine the effect of audit tenure, auditor switching, and audit committee with control variables of company size, company age, profitability and solvency to audit report lag in manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange in 2014-2018, using the method purposive sampling. The samples obtained are as many as 26 samples of manufacturing companies in the consumer goods industry sector which are listed on the IDX. The type of data used in this study is secondary data obtained from [www.idx.co.id](http://www.idx.co.id). Data is processed using SPSS 16 and Gretl. Data analysis techniques used in this study are descriptive statistics, classic assumption tests, multiple linear regression, and Hypothesis test.*

*Based on the results of hypothesis testing it was found that audit tenure and auditor switching had no significant effect on audit report lag, while the audit committee had a significant negative effect on audit report lag.*

***Keywords: Audit report lag, Audit tenure, Auditor switching, Audit committee***