

## ABSTRAK

Penelitian ini dilakukan untuk mengetahui pengaruh opini audit, profitabilitas, dan ukuran perusahaan terhadap *audit report lag* perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia. Data yang digunakan dalam penelitian ini adalah data sekunder dan sumber data eksternal yang berupa laporan keuangan tahunan perusahaan. Jumlah populasi sebanyak 52 perusahaan dan jumlah total sampel 120 laporan keuangan tahunan dalam 3 periode 2019-2021. Sampel diambil menggunakan teknik *purposive sampling* dengan menggunakan kriteria-kriteria tertentu. Data dianalisis dengan analisis regresi logistik. Berdasarkan hasil pengujian yang telah dilakukan menunjukkan bahwa opini audit tidak berpengaruh terhadap *audit report lag*, profitabilitas berpengaruh terhadap *audit report lag*, ukuran perusahaan berpengaruh terhadap *audit report lag*.

**Kata kunci : Opini Audit, Profitabilitas, Ukuran Perusahaan, Audit Report Lag**



## ABSTRACT

*This research was conducted to determine the effect of audit opinion, profitability, and company size on the audit report lag of mining companies listed on the Indonesia Stock Exchange. The data used in this study are secondary data and external data sources in the form of the company's annual financial reports. The total population is 52 companies and the total sample is 120 annual financial reports in 3 periods 2019-2021. Samples were taken using purposive sampling technique using certain criteria. Data were analyzed by logistic regression analysis. Based on the results of the tests that have been carried out, it shows that audit opinion has no effect on audit report lag, profitability has an effect on audit report lag, company size has an effect on audit report lag.*

**Keywords : Audit Opinion, Profitability, Company Size, Audit Report Lag**

