

ABSTRACT

THE EFFECT OF COMPANY PROFIT AND LOSS, TURNOVER MANAGEMENT, FINANCIAL DISTRESS, AND AUDITOR REPUTATION ON AUDIT REPORT LAG

(Empirical Study of Property & Real Estate Sub-Sector Companies Registered on the Indonesian Stock Exchange for the 2020-2022 Period)

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This research purpose was to determine the effect of company profit and loss, turnover management, financial distress, and auditor reputation. Variables used in this research, namely company profit and loss, turnover management, financial distress, and auditor reputation. This research was conducted at the company property & real estate listed on the Indonesian Stock Exchange Period 2020-2022. The data used was secondary in the form of an annual report for 2020-2022. The research used purposive sampling with 201 as the data sample. The data was analyzed using multiple linear regressions with SPSS version 27 assisted. The results showed that the company profit loss, turnover management, and auditor reputation significantly affected audit report lag, while financial distress did not have a significant effect on audit report lag.

Keywords : Company Profit and Loss, Turnover Management, *Financial Distress*, Auditor Reputation.

