

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *audit market competition* terhadap *audit report lag* (studi empiris di sektor properti, real estate, dan konstruksi bangunan). Penelitian ini merupakan penelitian dengan menggunakan pendekatan kuantitatif. Jenis data yang digunakan adalah data sekunder dari laporan keuangan perusahaan yang terdaftar di Bursa Efek Indonesia. Obyek yang diteliti merupakan perusahaan sektor properti, real estate, dan konstruksi bangunan yang terdaftar di Bursa Efek Indonesia periode 2015-2018 dengan populasi sebanyak 82 perusahaan dan sampel sebanyak 75 perusahaan. Hasil penelitian ini menunjukkan bahwa *audit market competition* berpengaruh positif signifikan terhadap *audit report lag*, yang artinya semakin tinggi hasil *audit market competition* (semakin rendah kompetisinya), maka semakin tinggi hasil *audit report lag*, dan sebaliknya.

Kata Kunci: *Audit market competition; Audit report lag*

ABSTRACT

This research aims to determine the effect of audit market competition on audit report lag (empirical study in the property, real estate, and building construction sectors). This research is a research using a quantitative approach. The type of data used is secondary data from the financial statements of companies listed on the Indonesia Stock Exchange. The objects studied were property, real estate, and building construction companies listed on the Indonesia Stock Exchange for the period 2015-2018 with a population of 82 companies and a sample of 75 companies. The result of this study indicates that the audit market competition has a significant positive effect on the audit report lag, which means that higher audit market competition results (lower its competition), will make higher audit report lag results, and vice versa.

Keywords: *Audit market competition; Audit report lag*