

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisa pengaruh kapabilitas teknologi informasi, kompleksitas operasi, dan reputasi kantor akuntan publik terhadap *audit report lag* pada perusahaan jasa yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2017-2018. Berdasarkan metode *purposive sampling* yang digunakan pada penelitian ini diperoleh 607 data sampel perusahaan. Metode regresi linier berganda digunakan untuk menganalisis data penelitian dengan program SPSS 20.0. Hasil uji hipotesis menunjukkan bahwa variabel kapabilitas teknologi informasi berpengaruh negatif signifikan terhadap *audit report lag*. Sementara itu, untuk variabel kompleksitas operasi dan reputasi kantor akuntan publik tidak menunjukkan pengaruh terhadap *audit report lag*.

Kata Kunci: kapabilitas teknologi informasi, kompleksitas operasi, reputasi kantor akuntan publik, *audit report lag*.

ABSTRACT

This research aimed to examine and analyze the effect of information technology capability, operation complexity, and certified public accountant firm reputation on audit report lag for service companies listed on Indonesian Stock Exchange (IDX) during the period 2017-2018. Based on the purposive sampling method, the number of samples obtained as many as 607 companies. Multiple linear regression method was used to analyze research data by SPSS 20.0. The results of hypothesis test showed that variable of information technology capability had significant negative influence on audit report lag. Meanwhile, for variables of operation complexity and certified public accountant firm reputation did not show influence on audit report lag.

Keywords: information technology capability, operation complexity, certified public accountant firm reputation, audit report lag