

ABSTRACT

The Effect of Company Size, Public Accounting Firm Size, and Leverage (Empirical studies on Property and Real Estate companies listed on the IDX in 2017 – 2021))

Ivar Ramadhan Mahar¹⁾, Irma Paramita Sofia²⁾, Agustine Dwianika²⁾

¹⁾ Student of Accounting Departement , Pembangunan Jaya University

²⁾ Lecturer of Accounting Departement, Pembangunan Jaya University

This study aims to explain and understand the influence of Firm Size, Public Accounting Firm Size and Leverage. where this research was conducted based on empirical studies on companies included in the Property and Real Estate sector listed on the Indonesia Stock Exchange in 2017 – 2021. The population used in this research was 38 Property and Real Estate sector companies listed on the IDX for the period 2017 to 2021, with a total sample of 146 samples obtained based on the purposive sampling method. Data analysis technique using multiple linear analysis with data processing through Eviews12 software. The results of this study reveal that company size and public accounting firm size have an influence on Audit Report Lag, while Leverage has no effect on Audit Report Lag. Simultaneously, the variables Company Size, Public Accounting Firm Size, and Leverage together have an influence on Audit Report Lag

Keywords : Company Size, Public Accounting Firm Size, Leverage, Audit Report Lag

Libraries 33

Publication Years : 2017 - 2022