

TABLE OF CONTENTS

STATEMENT OF BACHELOR THESIS ORIGINALITY	II
THESIS APPROVAL PAGE.....	III
PREFACE.....	IV
THESIS EXAMINATION APPROVAL.....	VII
ABSTRACT	VIII
ABSTRAK	IX
TABLE OF CONTENTS.....	X
CHAPTER I.....	1
1.1 BACKGROUND	1
1.2 RESEARCH PROBLEM.....	8
1.3 RESEARCH OBJECTIVE	8
1.4 RESEARCH SIGNIFICANCE	8
1.5 SYSTEMATICS OF THE WRITING	9
CHAPTER II.....	11
2.1 THEORIES RELATED TO RESEARCH.....	11
2.1.1 <i>Agency Theory (Agency Theory)</i>	11
2.1.2 <i>Signaling Theory</i>	13
2.1.3 <i>Firm Size</i>	14
2.1.4 <i>Profitability</i>	15
2.1.5 <i>Margin Ratio</i>	16
2.1.6 <i>Return Ratio</i>	16
2.1.7 <i>Return on Assets (ROA)</i>	17
2.1.8 <i>Return on Equity (ROE)</i>	17
2.1.9 <i>Audit Opinion</i>	17
2.1.10 <i>Audit Report Lag</i>	19
2.2 PREVIOUS RESEARCH	22
2.3 FRAMEWORK.....	26
2.3.1 <i>The Influence of Firm Size on Audit Report Lag</i>	27
2.3.2 <i>Effect of Profitability on Audit Report Lag</i>	29
2.3.3 <i>Effect of Audit Opinion on Audit Report Lag</i>	31
CHAPTER III	34
3.1 OBJECT, POPULATION AND SAMPLE	34
3.2 RESEARCH DATA	34
3.3 RESEARCH AND MEASUREMENT VARIABLES	35
3.3.1 <i>Variable Type</i>	35
3.3.2 <i>Research and Measurement Variables</i>	35
3.4 RESEARCH METHOD.....	39

<i>3.4.1 Descriptive Statistics</i>	39
<i>3.4.2 Classical Assumption Test.....</i>	39
<i>3.4.3 Hypothesis test.....</i>	42
CHAPTER IV.....	44
4.1 RESEARCH RESULTS	44
<i>4.1.1 Research Sample Profile</i>	44
<i>4.1.2 Descriptive Statistics of Research Variables</i>	45
<i>4.1.3 Classical Assumption Testing</i>	46
4.2 DISCUSSION	53
<i>4.2.1 Effect of Firm Size on Audit Report Lag.....</i>	53
<i>4.2.2 Effect of Profitability on Audit Report Lag</i>	55
CHAPTER V	59
5.1 CONCLUSIONS	59
5.2 THEORETICAL AND PRACTICAL IMPLICATIONS	60
BIBLIOGRAPHY	62
APPENDIX	66