

ABSTRACT

The study aims to investigate and find empirical evidence on the influence of tax avoidance on audit report lag modified by audit tenure, specifically in property and real estate public companies from 2016 to 2021. The dependent variable is audit report lag. The independent variable is tax avoidance. The moderating variable is audit tenure. The control variables are company size, degree of debt, and corporate losses.

This study's source is based on secondary data acquired from the financial reports of every property and real estate sector companies listed on the Indonesia Stock Exchange between 2016 and 2021 and also based the Bloomberg website. The purposive sampling approach was used to choose samples, and the final number of observations is 264 from 44 firms that fit the criteria. The research model used is panel data regression, and the analytical approach is quantitative.

The study's findings show that tax avoidance has a positive and significant influence on audit report lag, but audit tenure weakness the association between the two.

Keywords: audit report lag, tax avoidance, audit tenure, auditors engagement