

ABSTRACT

This study aims to test the effect of solvency, profitability, firm size, audit tenure, and KAP reputation on audit report lag. In this study, solvency, profitability, firm size, audit tenure, and KAP reputation variables act as independent variables, besides the dependent variable used is audit report lag.

The sample in this study is manufacturing companies listed on the IDX in 2020-2021 with a total sample of 327 samples. The sample selection is based on the purposive sampling method with the criteria and requirements determined by the researcher. The analytical method used in this research is multiple linear regression analysis.

The results of the study explain that simultaneously all independent variables namely solvency, profitability, company size, audit tenure, and KAP reputation affect the delay in audit reports. Partially, the results of the study explain that solvency has a positive and significant impact on the audit report lag. Profitability and firm size have a significant negative effect on audit report lag. Meanwhile, the effect of audit tenure and KAP reputation are not significant on the audit report lag.

Keywords: solvency, profitability, firm size, audit tenure, KAP reputation, audit report lag