

ABSTRACT

This study aims to analyze and provide empirical evidence of the effect of audit opinion, public accounting firm reputation, audit tenure, audit committee activity, industry specialized auditor, profitability, firm size, leverage and liquidity on audit report lag.

This study uses secondary data obtained from financial reports and independent auditor reports published through the official website of the Indonesia Stock Exchange www.idx.co.id and www.britama.com. The population of this study is consumer cyclicals sector company listed on the Indonesia Stock Exchange in 2019-2021. Sampling method used in this study was purposive sampling and 88 sample of listed companies was obtained for this study. Hypothesis testing was carried out using partial least square.

The test results show that there are a significant negative effect between relationship of audit opinion, audit tenure, industry specialized auditor and profitability on audit report lag. However, public accounting firm reputation, audit committee activity, leverage and liquidity do not have significant effect on audit report lag. Meanwhile, firm size has significant positive effect on audit report lag.

Keywords: audit report lag, audit opinion, public accounting firm reputation, audit tenure, audit committee activity, industry specialized auditor, profitability, firm size, leverage, liquidity.