

ABSTRACT

The purpose of this study was to examine the effect of the characteristics of the board of commissioners and the characteristics of the audit committee on audit report lag with audit quality as a mediating variable.

For this purpose, this study uses research data from companies listed on the Indonesia Stock Exchange, especially non-financial companies from 2019 to 2021. The structural equation model using the PLS program is used to analyze the data.

The findings of this study indicate that the characteristics of the board of commissioners and the characteristics of the audit committee have no effect on audit report lag, while the characteristics of the board of commissioners with the variable size of the board of commissioners have a positive effect on audit quality and the characteristics of the audit committee have no effect on audit quality. Audit quality has a negative effect on audit report lag. Audit quality can affect the size of the board of commissioners on audit report lag. The results of this study are expected to help companies reduce audit report lag so that it is shorter in publishing financial reports.

Keywords: Characteristics of the board of commissioners, Audit committee characteristics, Audit quality, Audit report lag